393/989

Department of the Treasury
Internal Revenue Service

1989
Federal Employment Tax Forms

This publication contains the following:

Form 7018, Employer's Order Blank for Forms. Please order additional forms as early as possible.

Form W-2, 1989 Wage and Tax Statement.

Instructions for Forms W-2 and W-2P.

Form W-2c, Statement of Corrected Income and Tax Amounts.

Form W-3, 1989 Transmittal of Income and Tax Amounts.

Form 940-EZ, 1989 Employer's Annual Federal Unemployment (FUTA) Tax Return.

Form 941c, Statement to Correct Information Previously Reported on the Employer's Federal Tax Return.

Publication 213, Check Your Withholding, a bulletin board poster to remind your employees of the importance of claiming the correct number of withholding allowances.

Employers

This package contains several forms you need to comply with the laws relating to income tax withholding and social security taxes. It also contains an order blank for requesting additional forms.

Note: *Please be sure to show the correct social security numbers of employees and recipients on Forms W-2 and W-2P, and be sure all copies are legible. Encourage employees who have changed their name during the year to notify their local Social Security Administration (SSA) office and request a new card. This will allow the SSA to process the information correctly and to properly credit employees' social security earnings. It will also help employees to correctly report their wages. Do not staple Forms W-2 or W-2P to Form W-3.*

See the enclosed instructions for Forms W-2, W-2P, and W-3 for information about completing these forms.

▶ Send Forms W-2, W-2P, and W-3 to the SSA Data Operations Center for your state listed on the enclosed 1989 Form W-3.

▶ If possible, please file Forms W-2 and W-2P either alphabetically by employees' last names or numerically by employees' social security numbers. This will help SSA locate specific forms if any questions arise during the processing of the forms.

▶ Certain payments of sick pay, including payments made by third parties such as insurance companies, are subject to Federal unemployment (FUTA), social security, or railroad retirement (RRTA) taxes. For details, including how to report on Forms W-2 and W-3, see the heading "Sick Pay" in the 1989 Instructions for Forms W-2 and W-2P, in the 1989 Form W-3 instructions, and in Circular E.

▶ The total wages paid during 1989 subject to social security taxes reported on employment tax returns (Forms 941, 942, or 943) should equal the total of the amounts reported in box 13 of the 1989 Form W-3. Likewise, the total tips reported on line 7a of Forms 941 should equal the total of the amounts reported in box 14 of Form W-3. If the amounts do not agree, you should file Form 941c with IRS to correct amounts reported on employment tax returns or file Forms W-2c and W-3c with SSA to correct amounts reported to employees.

▶ **The rates of social security taxes are scheduled to increase to 7.65% each for both the employer and the employee for wages paid in 1990.**

▶ Each quarter you are required to send to IRS copies of any Forms W-4 received during the quarter from employees (1) claiming 11 or more withholding allowances or (2) claiming exemption from income tax withholding if their wages are expected to usually exceed $200 a week. For details, see Section 10 in **Circular E,** Employer's Tax Guide.

▶ **You may be able to use the new 1989 Form 940-EZ. It is a simplified version of Form 940 that can be used by most filers. Generally, employers who pay all unemployment contributions to only one state in a timely manner can use Form 940-EZ. See Form 940-EZ for details.**

Caution: *Do not use the label below on Form 940-EZ. Instead, peel off the label from Form 940 that is mailed to you in December and use it when filing Form 940-EZ.*

▶ If you use substitute forms instead of IRS forms, in most cases the substitute forms must be approved by IRS. You can get revenue procedures for substitute forms by contacting your IRS district office. If you file substitute Forms W-2 or W-2P, you must file Forms W-3 that are the same width as the Forms W-2 or W-2P.

▶ For further information, see **Circular E** which is scheduled to be revised to show the 1990 income tax withholding rates. It will be mailed to you in December 1989.

▶ **You will not receive a separate mailing of Package W-4 this year. But a reproducible copy of the 1990 Form W-4 will be included in the December mailout of Forms 941 and 941E.**

Internal Revenue Service
P.O. Box C-32121
Richmond, VA 23261-2121

Official Business
Penalty for Private Use, $300
Do Not Forward

Peel off the label below and place it over Boxes 15, 17, and 19 on the Form W-3 you file with the Social Security Administration. Make any necessary corrections on the label. Do not use it on Form 940-EZ. If you file additional Forms W-3, fill in your name, address, and employer identification number.

See the SSA addresses on the 1989 Form W-3.

Bulk Rate
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Internal Revenue Service
Permit No. G-48

Publication 393

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READEX FICHE best copy available

Generally, you will need forms which relate to both information returns and withholding of Federal income tax. Payments to consultants or other persons not treated as your employees must be reported on information returns.

Forms W-2 and W-3

Enclosed are six copies of Form W-2, Wage and Tax Statement, to be prepared for your employees. We have enclosed 6-part Forms W-2 for your use if you withheld state or local income tax. At the end of the year, you will also need Form W-3, Transmittal of Income and Tax Statements. One copy of Form W-3 is enclosed.

Note: *If you have employees in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the Virgin Islands, or Puerto Rico who are subject to local income tax and U.S. social security tax, you must file the appropriate wage and tax statements and transmittals for those employees (Forms W-2AS, W-2GU, W-2CNMI, or W-2VI with Form W-3SS, and Form 499R-2/W-2PR with Form W-3PR). These forms are available at local tax departments in each jurisdiction.*

Forms W-2c and W-3c

Enclosed are 2 copies of Form W-2c, Statement of Corrected Income and Tax Amounts, which along with Form W-3c, Transmittal of Corrected Income and Tax Statements, must be used to correct errors in previously filed Forms W-2 and W-2P. You can order Forms W-2c and W-3c on the enclosed order blank, **Form 7018.**

Form W-4

Form W-4, Employee's Withholding Allowance Certificate, is used by employees to claim allowances for (or exemption from) Federal income tax withholding. You can order Form W-4 on the enclosed order blank, Form 7018.

Form W-5

Form W-5, Earned Income Credit Advance Payment Certificate, is used by eligible employees who choose to receive advance payments of the earned income credit. Form W-5 expires on the last day of December and must be filed with you annually by the employee. You can order the 1990 Form W-5 on the enclosed order blank, Form 7018.

Form 940 or 940-EZ

In general, you must file a return on Form 940 or 940-EZ, Employer's Annual Federal Unemployment (FUTA) Tax Return, for the calendar year 1989 if during the current or preceding calendar year you:

- paid wages of $1,500 or more in any calendar quarter or had one or more employees at any time in each of 20 calendar weeks, or
- were a household employer who paid cash wages of $1,000 or more during any calendar quarter for housework in a private home, local college club, or local chapter of a college fraternity or sorority, or
- were an agricultural employer who paid cash wages of $20,000 or more during any calendar quarter to farmworkers or employed 10 or more farmworkers for some part of at least one day during any 20 different weeks.

Count aliens legally admitted to the United States on a temporary basis to perform agricultural labor to determine if you meet either of these tests. Wages paid to these aliens are exempt from FUTA tax until 1993.

If you filed a Form 940 for 1988, we will mail you Form 940 for 1989. If you can file Form 940-EZ, peel off the label from Form 940 and use it on Form 940-EZ.

Form 941c

One copy of Form 941c, Statement to Correct Information, is enclosed. You may use this form to correct information previously reported on Form 941. You may also use it to support adjustments that increase or decrease taxes on current returns. If you filed a Form W-2 showing any incorrect entry, you must file a Form W-2c with the Social Security Administration and give copies to the employee. You may also use Form 941c to correct income tax information previously reported for an earlier period of the current calendar year. You can order Form 941c on the enclosed order blank, Form 7018.

Information Returns

General guidelines for filing information returns are given below. For more information, order the 1989 **Instructions for Forms 1099, 1098, 5498, 1096, and W-2G,** and **Publication 937, Business Reporting.** If you have backup withholding to report to payees, you must file information returns even if the gross payment is less than the reporting threshold. For information on backup withholding, see **Form W-9,** Request for Taxpayer Identification Number and Certification.

For payments of reportable interest and dividends reported on Forms 1099-DIV, 1099-INT (except for interest reported under section 6041 of the Internal Revenue Code), 1099-OID, or 1099-PATR, an official Form 1099 must be furnished to a payee either in a statement mailing by first-class mail or in person. The statement mailing requirement also applies to royalties reported on Form 1099-MISC. This requirement may be met by furnishing a substitute form that complies with current revenue procedures.

If you are required to file any of the following information returns, you can order them on the enclosed Form 7018.

Form 1098 for mortgage interest of $600 or more you received in the course of your trade or business from individuals.

Form 1099-A for lenders to report acquisitions by such lenders or abandonment of property that secures a loan.

Form 1099-B for: (a) brokers to report the gross proceeds from the sale of stocks, bonds, commodities, regulated futures or forward contracts, debt instruments, etc.; or (b) barter exchanges to report the exchange of property or services.

Form 1099-DIV for: (a) payments of $10 or more in gross dividends and other distributions on stock; (b) withheld foreign tax eligible for the recipient's foreign tax credit on dividends and other distributions on stock; or (c) distributions of $600 or more in liquidation.

Form 1099-G for certain payments made by a unit of a Federal, state, or local government, such as unemployment compensation and state and local income tax refunds.

Form 1099-INT for: (a) interest of $10 or more paid or credited on earnings from savings and loan associations, credit unions, bank deposits, corporate bonds, etc.; (b) interest of $600 or more from sources other than those listed in (a) if paid in the course of your trade or business (section 6041); (c) forfeited interest due to premature withdrawals of time deposits; (d) withheld foreign tax eligible for the recipient's foreign tax credit on interest; or (e) payments of any interest on bearer certificates of deposit.

Form 1099-MISC for payments made in the course of your trade or business of: (a) $10 or more for royalties; (b) $600 or more for rents, prizes and awards that are not for services rendered, fees, commissions, or other forms of compensation paid to persons not treated as your employees for services rendered, or to physicians or other suppliers or providers of health care services by medical assistance programs or health, accident, and sickness insurance programs; (c) any proceeds from the sale of a catch or the fair market value of a distribution in kind to each crewmember of fishing boats with normally fewer than 10 crewmembers; (d) $10 or more in substitute dividend and tax-exempt interest payments reportable by brokers; or (e) direct sales of $5,000 or more of consumer products for resale (checkbox only).

Form 1099-OID for original issue discount of $10 or more on obligations including bonds or other evidences of indebtedness, time and savings deposits, and certificates of deposit made, purchased, or renewed after 1970 if the term of the obligation or deposit arrangement is more than one year.

Form 1099-PATR for patronage dividends or other distributions of $10 or more by cooperatives.

Form 1099-R for total distributions from profit-sharing or retirement plans, individual retirement arrangements, and insurance contracts. Payments that are not total distributions are reported on Form W-2P.

Form 1099-S for reportable real estate transactions.

Form W-2G for gambling winnings.

Form 5498 for contributions to an individual retirement arrangement (IRA) and the value of an IRA or simplified employee pension (SEP).

Note: *Nominees and other middlemen should also file returns on forms in the 1099 series to show the actual ownership of amounts reported to them on Forms 1099.*

Form 8809 to request an extension of time to file the above forms.

Form 1096

If you file Forms 1099, 1098, 5498, or W-2G on paper forms, you must use a separate transmittal, Form 1096, Annual Summary and Transmittal of U.S. Information Returns, for each kind of form and for corrected forms. If you file on magnetic media, you should see the applicable revenue procedures regarding filing of returns on magnetic media.

Magnetic Media Reporting

You may be required to use magnetic media to file Forms W-2, W-2G, W-2P, 1098, 1099, and 5498. Please see section 301.6011-2 of the regulations. For the requirements for furnishing this information on magnetic media for Forms W-2 and W-2P, get Publication 1141 and write to the Social Security Administration, P.O. Box 2317, Baltimore, MD 21235, Attn: Magnetic Media Coordinator.

For requirements for Forms 1099, 1098, 5498, and W-2G, get Publication 1220 and write to the Internal Revenue Service, Martinsburg Computing Center, P.O. Box 1359, Martinsburg, WV 25401-1359.

State and Local Government Employers

For information on reporting social security data for state and local governments, including those covered under a Section 218 agreement, see Revenue Rulings 86-88, 1986-2 C.B. 172, 88-36 1988-2 C.B. 838, and Announcement 86-122, 1986-51 I.R.B. 21.

Form **7018**
(Rev. August 1989)
Department of the Treasury
Internal Revenue Service

Employer's Order Blank for Forms

► See instructions on back.
► For Paperwork Reduction Act Notice, see back of form.

OMB No. 1545-1059
Expires 7-31-91

Please send your order to IRS as soon as possible

THESE 1990 FORMS WILL NOT SHIP UNTIL AFTER JANUARY 1990

PART A (7018)

USE THIS PORTION FOR 1990 FORMS ONLY

FORM	QUANTITY	FORM	QUANTITY	FORM	QUANTITY	FORM	QUANTITY
W-2		1098		1099-INT		1099-S	
W-2G		1099-A		1099-MISC		Instr 1099	
W-2P		1099-B		1099-OID		5498	
W-3		1099-DIV		1099-PATR			
1096		1099-G		1099-R			

DO NOT SEPARATE LABEL FROM ORDER

Firm/Company Name

Firm/Company address (number and street)

City, state, and ZIP code

DO NOT SEPARATE LABEL FROM ORDER

_____ (Number needed) **W-4**

_____ (Number needed) **W-4P**

_____ (Number needed) **W-4S**

_____ (Number needed) **W-5**

(1990 Revisions)

Firm/Company Name

Firm/Company address (number and street)

City, state, and ZIP code

SEPARATE ORDER BLANKS HERE

PART B (7018)

USE THIS PORTION FOR 1989 FORMS ONLY

FORM	QUANTITY	FORM	QUANTITY	FORM	QUANTITY	FORM	QUANTITY
W-2		W-4P		1099-DIV		1099-S	
W-2c		W-4S		1099-G		Instr 1099	
W-2G		941c		1099-INT		5498	
W-2P		1096		1099-MISC		5754	
W-3		1098		1099-OID		Pub 213	
W-3c		1099-A		1099-PATR			
W-4		1099-B		1099-R			

DO NOT SEPARATE LABEL FROM ORDER

Firm/Company Name

Firm/Company address (number and street)

City, state, and ZIP code

Instructions

Simply enter the quantity next to the form you are ordering and fully complete the appropriate mailing label(s). The titles of these forms are listed below. If you need forms that are not listed on the order blanks, enter the form number and quantity in the blank boxes. Use the top portion for ordering 1990 forms ONLY. Use the bottom portion for ordering 1989 forms ONLY. Do not separate the mailing labels from the order blanks. Some of the forms listed are printed three on a sheet; please order the number of forms, NOT the number of sheets.

Where To Send Your Order

Send your order to the Internal Revenue Service address for your state.

Alabama, Arkansas, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Tennessee, Texas, Wisconsin	P.O. Box 9903 Bloomington, IL 61799
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Western Area Distribution Center Rancho Cordova, CA 95743-0001
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Foreign Address	P.O. Box 25866 Richmond, VA 23289

Titles

Form W-2, Wage and Tax Statement

Form W-2c, Statement of Corrected Income and Tax Amounts

Form W-2G, Statement for Recipients of Certain Gambling Winnings

Form W-2P, Statement for Recipients of Annuities, Pensions, Retired Pay, or IRA Payments

Form W-3, Transmittal of Income and Tax Statements

Form W-3c, Transmittal of Corrected Income and Tax Statements

Form W-4, Employee's Withholding Allowance Certificate

Form W-4P, Withholding Certificate for Pension or Annuity Payments

Form W-4S, Request for Federal Income Tax Withholding From Sick Pay

Form W-5, Earned Income Credit Advance Payment Certificate

Form 941c, Statement to Correct Information

Form 1096, Annual Summary and Transmittal of U.S. Information Returns

Form 1098, Mortgage Interest Statement

Form 1099-A, Information Return for Acquisition or Abandonment of Secured Property

Form 1099-B, Statement for Recipients of Proceeds From Broker and Barter Exchange Transactions

Form 1099-DIV, Statement for Recipients of Dividends and Distributions

Form 1099-G, Statement for Recipients of Certain Government Payments

Form 1099-INT, Statement for Recipients of Interest Income

Form 1099-MISC, Statement for Recipients of Miscellaneous Income

Form 1099-OID, Statement for Recipients of Original Issue Discount

Form 1099-PATR, Statement for Recipients (Patrons) of Taxable Distributions Received From Cooperatives

Form 1099-R, Statement for Recipients of Total Distributions From Profit-Sharing, Retirement Plans, Individual Retirement Arrangements, Insurance Contracts, Etc.

Form 1099-S, Statement for Recipients of Proceeds From Real Estate Transactions

Instructions for Forms 1099, 1098, 5498, 1096, and W-2G

Form 5498, Individual Retirement Arrangement Information

Form 5754, Statement by Person(s) Receiving Gambling Winnings

Pub. 213, Check Your Withholding, a poster on withholding allowances

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. Your response is voluntary.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 3 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can send your comments to the **Internal Revenue Service,** Washington, DC 20224, Attention: IRS Reports Clearance Officer T:FP; or the **Office of Management and Budget,** Paperwork Reduction Project (1545-1059), Washington, DC 20513 .

Form **941c**
(Rev. March 1988)
Department of the Treasury
Internal Revenue Service

Statement to Correct Information

Previously Reported on the Employer's Federal Tax Return

► **For Paperwork Reduction Act Notice, see back of this page.**

OMB No. 1545-0256
Expires: 1-31-91
Page No.

Employer's name, trade name, address, and ZIP code (Please type or print)

Employer identification number

Check only one box

The corrections on this form relate to information previously reported on:

- ☐ Form 941
- ☐ Form 941E
- ☐ Form 941-M
- ☐ Form 941SS
- ☐ Form 942
- ☐ Form 943

Tax-return period you reported the tax adjustments on a tax return (if any)[1]

Check ONE box on each page: ☐ **All entries** in Section A are for wages. ☐ **All entries** in Section A are for tips.

Tax-return period you found the error(s)[1]

Section A—Social Security Tax

(a) Period This Return Corrects[1]	(b) Wages or Tips Previously Reported for Period	(c) Correct Taxable Wages or Tips for Period	(d) Social Security Tax Adjustment
1	2	3	4
5	6	7	8
9	10	11	12
13	14	15	16
17	18	19	20
Totals for **THIS** page	21	22	23

Difference between totals for **THIS** page[2]	24	
Wages—Difference between totals for **ALL** pages[2] [3]	25	
Tips—Difference between totals for **ALL** pages[2] [3]	26	
Social Security Tax Adjustment—Reported on return[3]		27

[1]For correction of a quarterly return, show the date the quarter ended. For correction of an annual return, show the year.
[2]If box 22 is smaller than box 21, enter difference in parentheses in box 24.
[3]If more than one page, enter total on last page only.

Section B—Income Tax

(e) Period This Return Corrects[1]	(f) Income Tax Previously Reported for Period	(g) Correct Income Tax for Period	(h) Income Tax Adjustment
1	2	3	4
5	6	7	8
9	10	11	12
13	14	15	16
Totals for **THIS** page	17	18	

Difference between totals.[2] Income Tax Adjustment—Reported on return.	19

[1]For correction of a quarterly return, show the date the quarter ended. For correction of an annual return, show the year.
[2]If box 18 is smaller than box 17, enter difference in parentheses in box 19.

Explanation of Adjustments

Signature and Certification

I certify that Forms W-2c, Statement of Corrected Income and Tax Amounts, (as necessary) have been filed with the Social Security Administration, and that (check appropriate boxes):

☐ All overcollected tax has been repaid to employees. For claims of overcollected employee social security tax in earlier years, a written statement has been obtained from each employee stating that the employee has not claimed and will not claim refund or credit of the amount of the overcollection.

☐ All affected employees have given their written consent to the allowance of this credit or refund. For claims of overcollected employee social security tax in earlier years, a written statement has been obtained from each employee stating that the employee has not claimed and will not claim refund or credit of the amount of the overcollection.

☐ The social security tax adjustment represents the employer's share only.

☐ None of this refund or credit was withheld from employee's wages.

Signature ► **Title** ► **Date** ►

Be sure to enter your employer identification number, check the appropriate boxes, and sign above for any adjustments.

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Purpose.—Form 941c may be used to correct income and social security tax information reported on Forms 941, 941E, 941-M, 941SS, 942, or 943. Attach it to the tax return on which you are claiming the adjustment (Form 941, etc.) or to Form 843 if you are claiming a refund. Section A is for correcting social security wages, tips, and tax information. Section B is for correcting income tax information. You may use Form 941c even though you filed the original return on magnetic media. Do not use it to correct tax liability for deposit purposes shown in the Record of Federal Tax Liability, to correct tax deposits made, nor to correct total compensation. If you did not file a return for one or more return periods, do **not** use Form 941c to report the information. Instead, file the required returns.

Specific Instructions

Show your employer identification number, name, trade name (if any), address, and ZIP code in the spaces provided. Number the pages. Check the box for the kind of form on which you originally reported the information. Show the return period you reported the tax adjustments on a tax return, if any. This will usually be the period of the tax return to which the Form 941c is attached. Also, show the tax-return period you found the errors.

Section A—Social Security Tax.—Use this section to correct social security wages and tips information you previously reported. You may also use this section to support adjustments that increase or decrease social security taxes on current returns.

You may make corrections for more than one period on Form 941c. However, if you filed two or more types of tax returns that need correction (for example, Form 941 and Form 943), use a separate Form 941c for each type of return. Also use separate Forms 941c if you are correcting both wages and tips. Check one of the boxes to show whether the corrections on the page are for wages or tips.

Complete all the columns in the line for each return period you are correcting. If you need more space, use additional Forms 941c. Show the total amount paid to all employees, not the amount for each individual employee, on Form 941c. If you are reducing social security taxes for an earlier period, be sure to read and check the appropriate boxes in the Signature and Certification section.

Since Form W-2, Wage and Tax Statement, is used by the Social Security Administration to post the employee's social security wages and tips to his or her earnings record, you must file a Form W-2c, Statement of Corrected Income and Tax Amounts, with SSA and give copies to the employee for any social security correction made after the Form W-2 has been filed with SSA.

Note: *For the purposes of filing a claim, the monthly Form 941-M, all four quarterly Forms 941, 941E, 941SS, and 942, as well as the annual Form 943, are considered to be filed on April 15 of the year after the close of the tax year, and a claim may be filed within 3 years of that date.*

Section B—Income Tax.—Use this section to correct income tax information you previously reported for any earlier period of this calendar year. Show the total amount of tax withheld from all employees, not the amount withheld from each individual employee.

After the end of the year, you cannot adjust the amounts reported as income tax withheld unless it is to correct an administrative error. No refund or credit will be allowed to the employer for any overpayment of income tax which the employer withheld or deducted from an employee. This is because the employee uses the amount shown on Form W-2 as a credit when filing the income tax return (Form 1040, etc.).

Remove complete set at this perforation first

1 Control number 22222 For Official Use Only ▶

2 Employer's name, address, and ZIP code

3 Employer's identification number

4 Employer's state I.D. number

5 Statutory employee | Deceased | Pension plan | Legal rep. | W-2 form | Subtotal | Deferred compensation | Void

6 Allocated tips

7 Advance EIC payment

8 Employee's social security number

9 Federal income tax withheld

10 Wages, tips, other compensation

11 Social security tax withheld

12 Employee's name (first, middle, last)

13 Social security wages

14 Social security tips

16 Do not use this line (see instructions for box 16)

16a Fringe benefits incl. in box 10

17 State income tax

18 State wages, tips, etc.

19 Name of state

20 Local income tax

21 Local wages, tips, etc.

22 Name of locality

15 Employer's address and ZIP code

Form W-2 Wage and Tax Statement 1989

Copy A For Social Security Administration Dept. of the Treasury—IRS

Do NOT Cut or Separate Forms on This Page

1 Control number 22222 For Official Use Only ▶

2 Employer's name, address, and ZIP code

3 Employer's identification number

4 Employer's state I.D. number

5 Statutory employee | Deceased | Pension plan | Legal rep. | W-2 form | Subtotal | Deferred compensation | Void

6 Allocated tips

7 Advance EIC payment

8 Employee's social security number

9 Federal income tax withheld

10 Wages, tips, other compensation

11 Social security tax withheld

12 Employee's name (first, middle, last)

13 Social security wages

14 Social security tips

16 Do not use this line (see instructions for box 16)

16a Fringe benefits incl. in box 10

17 State income tax

18 State wages, tips, etc.

19 Name of state

20 Local income tax

21 Local wages, tips, etc.

22 Name of locality

15 Employer's address and ZIP code

Form W-2 Wage and Tax Statement 1989

Copy A For Social Security Administration Dept. of the Treasury—IRS

Do NOT Cut or Separate Forms on This Page

1 Control number 22222 For Official Use Only ▶

2 Employer's name, address, and ZIP code

3 Employer's identification number

4 Employer's state I.D. number

5 Statutory employee | Deceased | Pension plan | Legal rep. | W-2 form | Subtotal | Deferred compensation | Void

6 Allocated tips

7 Advance EIC payment

8 Employee's social security number

9 Federal income tax withheld

10 Wages, tips, other compensation

11 Social security tax withheld

12 Employee's name (first, middle, last)

13 Social security wages

14 Social security tips

16 Do not use this line (see instructions for box 16)

16a Fringe benefits incl. in box 10

17 State income tax

18 State wages, tips, etc.

19 Name of state

20 Local income tax

21 Local wages, tips, etc.

22 Name of locality

15 Employer's address and ZIP code

Form W-2 Wage and Tax Statement 1989

Copy A For Social Security Administration Dept. of the Treasury—IRS

1 Control number		OMB No. 1545-0008		
2 Employer's name, address, and ZIP code		3 Employer's identification number	4 Employer's state I.D. number	
		5 Statutory employee ☐ Deceased ☐ Pension plan ☐ Legal rep. ☐ 942 emp. ☐ Subtotal ☐ Deferred compensation ☐ Void ☐		
		6 Allocated tips	7 Advance EIC payment	
8 Employee's social security number	9 Federal income tax withheld	10 Wages, tips, other compensation	11 Social security tax withheld	
12 Employee's name, address, and ZIP code		13 Social security wages	14 Social security tips	
		16	16a Fringe benefits incl. in Box 10	
		17 State income tax	18 State wages, tips, etc.	19 Name of state
		20 Local income tax	21 Local wages, tips, etc.	22 Name of locality

Form **W-2 Wage and Tax Statement 1989**

Employee's and employer's copy compared ☐

Copy 1 For State, City, or Local Tax Department

1 Control number		OMB No. 1545-0008		
2 Employer's name, address, and ZIP code		3 Employer's identification number	4 Employer's state I.D. number	
		5 Statutory employee ☐ Deceased ☐ Pension plan ☐ Legal rep. ☐ 942 emp. ☐ Subtotal ☐ Deferred compensation ☐ Void ☐		
		6 Allocated tips	7 Advance EIC payment	
8 Employee's social security number	9 Federal income tax withheld	10 Wages, tips, other compensation	11 Social security tax withheld	
12 Employee's name, address, and ZIP code		13 Social security wages	14 Social security tips	
		16	16a Fringe benefits incl. in Box 10	
		17 State income tax	18 State wages, tips, etc.	19 Name of state
		20 Local income tax	21 Local wages, tips, etc.	22 Name of locality

Form **W-2 Wage and Tax Statement 1989**

Employee's and employer's copy compared ☐

Copy 1 For State, City, or Local Tax Department

1 Control number		OMB No. 1545-0008		
2 Employer's name, address, and ZIP code		3 Employer's identification number	4 Employer's state I.D. number	
		5 Statutory employee ☐ Deceased ☐ Pension plan ☐ Legal rep. ☐ 942 emp. ☐ Subtotal ☐ Deferred compensation ☐ Void ☐		
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Form **W-2 Wage and Tax Statement 1989**
This information is being furnished to the Internal Revenue Service.

Copy B To be filed with employee's FEDERAL tax return Dept. of the Treasury—IRS

1 Control number		OMB No. 1545-0008		
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Form **W-2 Wage and Tax Statement 1989**
This information is being furnished to the Internal Revenue Service.

Copy C For EMPLOYEE'S RECORDS Dept. of the Treasury—IRS

1 Control number		OMB No. 1545-0008	
2 Employer's name, address, and ZIP code		3 Employer's identification number	4 Employer's state I.D. number
		5 Statutory employee ☐ Deceased ☐ Pension plan ☐ Legal rep. ☐ 942 emp. ☐ Subtotal ☐ Deferred compensation ☐ Void ☐	
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This information is being furnished to the Internal Revenue Service.

Copy C For EMPLOYEE'S RECORDS Dept. of the Treasury—IRS

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Form **W-2 Wage and Tax Statement 1989**
This information is being furnished to the Internal Revenue Service.

Copy C For EMPLOYEE'S RECORDS Dept. of the Treasury—IRS

Notice to Employee:

You must file a tax return if any amount is shown in Box 7, Advance EIC (earned income credit) payment.

File Copy B of this form with your 1989 Federal income tax return. Attach Copy 2 to your state or local return. Keep Copy C for your records. If your name, social security number, or address is incorrect, correct Copies B, C, and 2. Ask your employer to correct your employment record. If your name and number are correct but are not the same as shown on your social security card, you should ask for a new card at any social security office.

If you already filed a return and the information from this W-2 was not included, amend your Form 1040, 1040A, or 1040EZ by filing Form 1040X.

If you expect to owe income tax (after withholding) of $500 or more for 1990, and if you had any income tax liability for 1989, file a new **Form W-4,** Employee's Withholding Allowance Certificate, with your employer to have more tax withheld or file **Form 1040-ES,** Estimated Tax for Individuals, and pay the tax in installments during the year.

If you retired during 1989 or plan to retire soon, you may have to pay tax on your income either by filing Form 1040-ES or by having tax withheld from your pension or annuity. See **Pub. 505,** Tax Withholding and Estimated Tax, for details.

Box 5. If the "Pension plan" box is marked, special limits apply to the amount of IRA contributions you may deduct your return. If the "Deferred compensation" box is marke then the elective deferrals shown in Box 16 (for all emplo and for all such plans to which you belong) is generally lin to $7,313 ($9,500 for certain section 403(b) contracts a $7,500 for section 457 plans). Amounts over that must b included in income.

Caution: *The elective deferral dollar limitation of $7,313 section 402(g) is subject to change for 1989.*

If there is an amount in Box 16a, you may be able to d related expenses; see the instructions for your income tax return.

Credit for Social Security Tax.—If more than one em paid you wages during 1989 and more than the maximum security employee tax, railroad retirement (RRTA) tax, or combined social security and RRTA tax was withheld, you claim the excess as a credit against your Federal income (See your income tax return instructions.) The social secu rate of 7.51% includes 1.45% for hospital insurance (me and 6.06% for retirement, survivors, and disability insura The "social security tax withheld" amount for certain government employees may show only the 1.45% medica amount.

Note: *If you are required to file a tax return, you may be assessed a negligence penalty or other sanctions if this in is taxable and you fail to report it.*

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		5 Statutory employee ☐ Deceased ☐ Pension plan ☐ Legal rep. ☐ 942 emp. ☐ Subtotal ☐ Deferred compensation ☐ Void ☐	
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		20 Local income tax	21 Local wages, tips, etc. / 22 Name of locality

Form **W-2 Wage and Tax Statement 1989**

Employee's and employer's copy compared ☐

Copy 2 To be filed with employee's State, City, or Local income tax return.

1 Control number		OMB No. 1545-0008	
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Form **W-2 Wage and Tax Statement 1989**

Copy D For employer Dept. of the Treasury—IRS

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2 Employer's name, address, and ZIP code		3 Employer's identification number / 4 Employer's state I.D. number
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Form **W-2 Wage and Tax Statement 1989**

Copy D For employer Dept. of the Treasury—IRS

Instructions for Preparing Form W-2

The 6-part wage and tax statement is acceptable in most states. If you are in doubt, ask your appropriate state or local official. Please make sure that all copies are legible.

Prepare Form W-2 for each of your employees to whom **any** of the following items applied during 1989:

(a) You withheld income tax or social security tax; **or**

(b) You would have withheld income tax if the employee had not claimed more than one withholding allowance or had not claimed exemption from withholding on Form W-4; **or**

(c) You paid $600 or more; **or**

(d) You paid **any amount** for services if you are in a trade or business. Include the cash value of any payment you made that was not in cash; **or**

(e) You made any advance EIC (earned income credit) payments.

By January 31, 1990, give Copies B, C, and 2 to each person who was your employee during 1989. For anyone who stopped working for you before the end of 1989, you may give copies any time after employment ends. If the employee asks for Form W-2, give him or her the completed copies within 30 days of the request or the final wage payment, whichever is later. Send Copy A to the Social Security Administration by February 28, 1990. (For more information, please see Forms 941, 942, W-3, or Circular E. Farmers, see Circular A.)

See separate **Instructions for Forms W-2 and W-2P** for more information on how to complete Form W-2.

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See separate **Instructions for Forms W-2 and W-2P** for more information on how to complete Form W-2.

DO NOT STAPLE

1 Control number	33333	For Official Use Only ▶ OMB No. 1545-0008
☐ Kind of Payer	2 941/941E ☐ Military ☐ 943 ☐ CT-1 ☐ 942 ☐ Medicare gov't. emp.	3	4	5 Total number of statements
6 Allocated tips	7 Advance EIC payments	8 Establishment number
9 Federal income tax withheld	10 Wages, tips, and other compensation	11 Social security tax withheld
12 Employer's state I.D. number	13 Social security wages	14 Social security tips
15 Employer's identification number		16 Other EIN used this year
17 Employer's name		18 Gross annuity, pension, etc. (Form W-2P)
		20 Taxable amount (Form W-2P)
19 Employer's address and ZIP code (If available, place also over boxes 15, 17, and 19.)		21 Income tax withheld by third-party payer

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and to the best of my knowledge and belief they are true, correct, and complete.

Signature ▶ Title ▶ Date ▶

Telephone number (optional) _____

Form W-3 Transmittal of Income and Tax Statements 1989

Department of the Treasury
Internal Revenue Service

Please return this entire page with the accompanying Forms W-2 or W-2P to the Social Security Administration address for your state as listed below. **Household employers filing Forms W-2 for household employees should send the forms to the Albuquerque Data Operations Center.** Note: Extra postage may be necessary if the report you send contains more than a few pages or if the envelope is larger than letter size. Do NOT order forms from the addresses listed below. You may order forms by calling 1-800-424-FORM (3676).

If your legal residence, principal place of business, office or agency is located in ▼	Use this address ▼
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Social Security Administration Salinas Data Operations Center Salinas, CA 93911
Alabama, Arkansas, Florida, Georgia, Illinois, Kansas, Louisiana, Mississippi, New Mexico, Oklahoma, South Carolina, Tennessee, Texas	Social Security Administration Albuquerque Data Operations Center Albuquerque, NM 87180
Connecticut, Delaware, District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia	Social Security Administration Wilkes-Barre Data Operations Center Wilkes-Barre, PA 18769
If you have no legal residence or principal place of business in any state	Social Security Administration Wilkes-Barre Data Operations Center Wilkes-Barre, PA 18769

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The time needed to complete and file this form will vary depending on individual circumstances.

The estimated average time is 25 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to the **Internal Revenue Service,** Washington, DC 20224, Attention: IRS Reports Clearance Officer TR:FP; or the **Office of Management and Budget,** Paperwork Reduction Project (1545-0008), Washington, DC 20503.

1 Control number		OMB No. 1545-0008		
Kind of Payer	2 941/941E ☐ Military ☐ 943 ☐ CT-1 ☐ 942 ☐ Medicare gov't. emp. ☐		3	4	5 Total number of statements
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9 Federal income tax withheld	10 Wages, tips, and other compensation		11 Social security tax withheld		
12 Employer's state I.D. number	13 Social security wages		14 Social security tips		
15 Employer's identification number —			16 Other EIN used this year		
17 Employer's name			18 Gross annuity, pension, etc. (Form W-2P)		
YOUR COPY			20 Taxable amount (Form W-2P)		
19 Employer's address and ZIP code			21 Income tax withheld by third-party payer		

Form W-3 Transmittal of Income and Tax Statements 1989

Department of the Treasury
Internal Revenue Service

Changes You Should Note

A new box has been added to the 1989 Form W-3. If you used an employer identification number (EIN) on employment returns filed earlier in the year that was different from the number you entered in Box 15 on Form W-3, you must complete new Box 16. See the instructions for Box 16 below. Also, employers that use an establishment number should now report the number in Box 8.

Instructions

If you issue multiple Forms W-2 to show state or local tax data, do NOT report the same Federal tax data to the Social Security Administration (SSA) on more than one Copy A.

Payers filing privately printed Forms W-2 or W-2P must file Forms W-3 that are the same width as Forms W-2 or W-2P.

Who Must File.—Employers and other payers must file Form W-3 to send Copy A of Forms W-2 and W-2P.

A transmitter or sender (including a service bureau, paying agent, or disbursing agent) may sign Form W-3 for the employer or payer only if the sender:

(a) Is authorized to sign by an agency agreement (either oral, written, or implied) that is valid under state law; and

(b) Writes "For (name of payer)" next to the signature.

If an authorized sender signs for the payer, the payer is still responsible for filing, when due, a correct and complete Form W-3 and attachments, and is subject to any penalties that result from not complying with these requirements. Be sure the payer's name and employer identification number on Forms W-2, W-2P, and W-3 are the same as those used on the Form 941, 942, or 943 filed by or for the payer.

If you buy or sell a business during the year, see Rev. Proc. 84-77, 1984-2 C.B. 753, for details on who should file the employment tax returns.

Forms W-2 and W-2P That You Cannot Deliver.—You will need to keep for 4 years any employee (recipient) copies of Forms W-2 and W-2P that you tried to deliver but could not.

Reporting on Magnetic Media.—You must file 1989 Forms W-2 and W-2P with SSA on magnetic media instead of using the paper Copy A of these forms with Form W-3 if you file **250 or more forms.** You may be charged a penalty of $50 per document if you fail to file on magnetic media when required. You can get magnetic media reporting specifications at most SSA offices. You may also get this information by writing to the Social Security Administration, P.O. Box 2317, Baltimore, MD 21235, Attn: Magnetic Media Coordinator.

When To File.—File Form W-3, with Copy A of Forms W-2 or W-2P, by February 28, 1990. You may be penalized if you do not include the correct information on a statement or if you file the return late.

You may request an extension of time to file by sending **Form 8809,** Request for Extension of Time To File Information Returns, to Internal Revenue Service, Martinsburg Computing Center, P.O. Box 1359, Martinsburg, WV 25401-1359.

You must request the extension before the due date of the returns for your request to be considered. Get Form 8809 for more details.

Shipping and Mailing.—If you send more than one kind of form, please group forms of the same kind and send them in separate groups. For example, if you pay both wages and annuities, file Forms W-2 with one Form W-3 and Forms W-2P with a second Form W-3.

Please do not staple Form W-3 to the related Forms W-2 or W-2P. These forms are machine read, and staple holes or tears cause the machine to jam.

If you have a large number of Forms W-2 or W-2P to send with one Form W-3, you may send them in separate packages. Show your name and employer identification number on each package. Number them in order (1 of 4, 2 of 4, etc.), and place Form W-3 in package one. Show the number of packages at the bottom of Form W-3 below the title. If you mail them, you must send them first class.

How To Complete Form W-3

Since the form will be read by optical scanning machines, please type entries if possible. Send the whole first page of Form W-3 with Copy A of Forms W-2 or W-2P. Make all dollar entries without the dollar sign but with the decimal point (000.00).

The following instructions are for boxes on the form. If any entry does not apply to you, leave it blank. (Household employers, see the instructions on Form 942. Third-party payers of sick pay, see *Sick Pay* below.)

Box 1—Control number.—This is an optional box which you may use for numbering the whole transmittal.

Box 2—Kind of Payer.—Put an X in the check box that applies to you. **Check only one box.** If you have more than one type, send each with a separate W-3.

941/941E.—Check this box if you file Form 941 or 941E and none of the other five categories apply.

Military.—Check this box if you are a military employer sending Forms W-2 for members of the uniformed services.

943.—Check this box if you file Form 943 and are sending forms for agricultural employees. If you also have employees who are not agricultural employees, send the non-agricultural employees' Forms W-2 with a Form W-3 that generally has a checkmark in the 941/941E box.

CT-1.—Check this box if you are a railroad employer sending Forms W-2 for employees covered under the Railroad Retirement Tax Act (RRTA). Do NOT show employee RRTA tax in boxes 11, 13, and 14. These boxes are ONLY for social security information. If you also have employees who are subject to social security taxes, send each group's Forms W-2 with a separate Form W-3. Send the social security tax employees' Forms W-2 with a separate Form W-3 that has a checkmark in the 941/941E box.

942.—Check this box if you are a household employer sending Forms W-2 for household employees. If you also have employees who are not household employees, send each group's Forms W-2 with a separate Form W-3.

Medicare government employee.—Check this box if you are a U.S., state or local agency with employees subject only to the 1.45% hospital insurance benefits (medicare) tax.

Box 5—Total number of statements.—Show the number of completed individual Forms W-2 or W-2P you are transmitting with this Form W-3. Do not count voided or subtotal statements. Each page of Forms W-2 or W-2P has three statements.

Box 6—Allocated tips.—Enter the total amount of allocated tips shown on Forms W-2.

Box 7—Advance EIC payments.—Enter the total amount of payments shown on Forms W-2.

Box 8—Establishment number.—This is for Establishment Reporting Plans. Please show the number you and SSA agreed to. You may file a separate Form W-3, with Forms W-2, for each establishment even if they all have the same employer identification number. Or you may use the optional method using a single Form W-3. For more information about using the Establishment Reporting Plan, contact your SSA office.

Box 9—Federal income tax withheld.— Show the total withheld Federal income tax reported on Forms W-2 or W-2P.

Box 10—Wages, tips, and other compensation.—Show the total wages, tips, and other compensation reported on Forms W-2.

Box 11—Social security tax withheld.—Show the total withheld social security tax reported on Forms W-2.

Box 12—Employer's state I.D. number.—You are not required to use this box. This number is assigned by individual states where your business is located. You may want to complete this box if you use copies of this form for your state returns.

Box 13—Social security wages.—Show the total social security wages reported on Forms W-2.

Box 14—Social security tips.—Show the total social security tips reported on Forms W-2.

Box 15—Employer's identification number.—Show the number assigned to you by IRS. This should be shown as 00-0000000 and should be the same as shown on your Form 941, 942, or 943. **Do not use an earlier owner's number. See Box 16 below.** If available, use the label sent to you with **Pub. 393** or **51** that shows your name, address, and employer identification number. Use of the label speeds processing of the form. Make any necessary corrections on the label.

Box 16—Other EIN used this year.— If you have used an employer identification number (EIN) (including a prior owner's EIN) on Form 941, 942, or 943 submitted for 1989 that is different from the EIN reported on Form W-3 in Box 15, enter the other EIN used.

Box 17—Employer's name.—This entry should be the same as that shown on your Form 941, 942, or 943. If available, use the label sent to you with Pub. 393 or 51.

Box 18—Gross annuity, pension, retired pay, or IRA payment.—Show the total gross annuity, pension, retired pay, or IRA payments shown on Forms W-2P.

Box 19—Employer's address and ZIP code.—If available, use the label sent to you with Pub. 393 or 51. Make any necessary corrections on the label.

Box 20—Taxable amount.—Show the taxable amount of annuities, pensions, retired pay, or IRA payments reported on Forms W-2P.

Box 21—Income tax withheld by third-party payers.—Complete this box if you have employees who had income tax withheld on third-party payments of sick pay. Show the total income tax withheld by third-party payers on payments to all of your employees. Although this tax is included in the box 9 total, it must be separately shown here. See *Sick Pay*, below.

Sick Pay.—Sick pay paid to an employee by a third party such as an insurance company or trust requires special treatment at year-end because IRS reconciles an entity's Forms 941 with the Forms W-2 and W-3 filed at the end of the year. If the third-party payer does not notify the employer about the sick-pay payments, the third payer should prepare Forms W-2 and W-3 with respect to the employee. See **Circular E,** Employer's Tax Guide, for information on who should prepare Forms W-2 and W-3. If the third-party payer does notify the employer about the sick-pay payments, then the following instructions apply:

Third-party payers.—Because you withheld social security tax (and perhaps Federal income tax) from persons for whom you do not file Forms W-2, you must file a separate Form W-3 with one "dummy" Form W-2 for all sick pay you paid, that shows the following information:

(a) in box 9, the total income tax withheld (if any) by you from the sick pay;

(b) in box 10, the total sick pay paid by you during 1989;

(c) in box 11, the total employee social security tax withheld and paid to the IRS on your Form 941;

(d) in box 12, the words "Third-party sick pay" in place of the employee's name; and

(e) in box 13, the total of all sick pay subject to employee social security tax.

On the separate Form W-3, complete only boxes 2, 9, 10, 11, 13, 15, 17, and 19. Do **not** make an entry in box 21 of this Form W-3.

Employers.—If you had employees who received sick pay in 1989 from an insurance company or other third-party payer, you must report the following on the employees' W-2s:

(a) in box 9, any income tax withheld from the sick pay by the third-party payer;

(b) in box 10, the amount of sick pay the employee must include in income;

(c) in box 11, the employee social security tax withheld by the third-party payer;

(d) in box 13, the amount of sick pay that is subject to employer social security tax; and

(e) in box 16, the amount of any sick pay not includible in income because the employee contributed to the sick pay plan.

You can include these amounts on the Form W-2 you issue the employee showing wages, or you can give the employee a separate W-2 and state that the amounts are for third-party sick pay. In either case, you must show in box 21 of Form W-3 the total amount of income tax withheld by third-party payers, even though the amounts are included in box 9.

Please do not staple

1 Year being corrected	2 Employer's use	For Official Use Only ▶
19___		

3 Form: ☐ W-2 ☐ W-2AS ☐ W-2NMI ☐ W-2P ☐ W-2GU ☐ W-2VI

4 Stat. emp. ☐ De- ceased ☐ Pension plan ☐ Legal rep. ☐ 942 emp. ☐ Def'd. comp. ☐ Medicare gov't. emp. ☐

OMB No. 1545-0008
Expires: 10-31-90

5 Employee's correct SSN	6 Employer's SSA number	7 Employer's Federal EIN	8 Employer's state I.D. number
	69-		

9 Employee's name, address, and ZIP code	10 Employer's name, address, and ZIP code

Complete 11 and/or 12 **only** if **incorrect** on the last form you filed. Show **incorrect** item here ▶	11 Employee's **incorrect** SSN	12 Employee's name (as **incorrectly** shown on previous form)

CHANGES

Item	(a) As Previously Reported	(b) Correct Information	(c) Increase (decrease)–(b) less (a)
13 Social security wages			
14 Social security tips			
15 Social security tax withheld			
16 Wages, tips, other comp.			
17 Federal income tax withheld			
18 Allocated tips			
19 *			
20 Gross annuity, etc. (W-2P)			
21 Taxable amount (W-2P)			
22 State wages			
23 State tax withheld			
24 Local wages			
25 Local tax withheld			

*See instructions. **For Paperwork Reduction Act Notice, see back of Copy D.** **Copy A for Social Security Administration**

Form **W-2c** (Rev. 11-87) **Statement of Corrected Income and Tax Amounts** Department of the Treasury Internal Revenue Service

Please do not staple

1 Year being corrected 19___ | 2 Employer's use | For Official Use Only ▶

3 Form: ☐ W-2 ☐ W-2AS ☐ W-2NMI ☐ W-2P ☐ W-2GU ☐ W-2VI

4 Stat. emp. ☐ De- ceased ☐ Pension plan ☐ Legal rep. ☐ 942 emp. ☐ Def'd. comp. ☐ Medicare gov't. emp. ☐

OMB No. 1545-0008
Expires: 10-31-90

5 Employee's correct SSN | 6 Employer's SSA number 69- | 7 Employer's Federal EIN | 8 Employer's state I.D. number

9 Employee's name, address, and ZIP code | 10 Employer's name, address, and ZIP code

Complete 11 and/or 12 **only** if **incorrect** on the last form you filed. Show **incorrect** item here ▶ | 11 Employee's **incorrect** SSN | 12 Employee's name (as **incorrectly** shown on previous form)

CHANGES

Item	(a) As Previously Reported	(b) Correct Information	(c) Increase (decrease)–(b) less (a)
13 Social security wages			
14 Social security tips			
15 Social security tax withheld			
16 Wages, tips, other comp.			
17 Federal income tax withheld			
18 Allocated tips			
19 *			
20 Gross annuity, etc. (W-2P)			
21 Taxable amount (W-2P)			
22 State wages			
23 State tax withheld			
24 Local wages			
25 Local tax withheld			

*See instructions. **For Paperwork Reduction Act Notice, see back of Copy D.** **Copy A for Social Security Administration**

Form **W-2c** (Rev. 11-87) **Statement of Corrected Income and Tax Amounts** Department of the Treasury Internal Revenue Service

1 Year being corrected 19__	2 Employer's use

3 Form: ☐ W-2 ☐ W-2P ☐ W-2AS ☐ W 2GU ☐ W-2NMI ☐ W-2VI	4 Stat. emp. ☐ De- ceased ☐ Pension plan ☐ Legal rep. ☐ 942 emp. ☐ Def'd. comp. ☐ Medicare gov't. emp. ☐	OMB No. 1545-0008 Expires: 10-31-90

5 Employee's correct SSN	6 Employer's SSA number 69-	7 Employer's Federal EIN	8 Employer's state I.D. number
9 Employee's name, address, and ZIP code		10 Employer's name, address, and ZIP code	

Complete 11 and/or 12 **only** if **incorrect** on the last form you filed. Show **incorrect** item here ▶	11 Employee's **incorrect** SSN	12 Employee's name (as **incorrectly** shown on previous form)

CHANGES	Item	(a) As Previously Reported	(b) Correct Information	(c) Increase (decrease)–(b) less (a)
	13 Social security wages			
	14 Social security tips			
	15 Social security tax withheld			
	16 Wages, tips, other comp.			
	17 Federal income tax withheld			
	18 Allocated tips			
	19			
	20 Gross annuity, etc. (W-2P)			
	21 Taxable amount (W-2P)			
	22 State wages			
	23 State tax withheld			
	24 Local wages			
	25 Local tax withheld			

Copy 1 for state, city, or local tax department

Form **W-2c** (Rev. 11-87) **Statement of Corrected Income and Tax Amounts**

Department of the Treasury
Internal Revenue Service

1 Year being corrected 19__	2 Employer's use

3 Form: ☐ W-2 ☐ W-2P ☐ W-2AS ☐ W-2GU ☐ W-2NMI ☐ W-2VI	4 Stat. emp. ☐ De- ceased ☐ Pension plan ☐ Legal rep. ☐ 942 emp. ☐ Def'd. comp. ☐ Medicare gov't. emp ☐	OMB No. 1545-0008 Expires: 10-31-90

5 Employee's correct SSN	6 Employer's SSA number 69-	7 Employer's Federal EIN	8 Employer's state I.D. number
9 Employee's name, address, and ZIP code		10 Employer's name, address, and ZIP code	

Complete 11 and/or 12 **only** if **incorrect** on the last form you filed. Show **incorrect** item here ▶	11 Employee's **incorrect** SSN	12 Employee's name (as **incorrectly** shown on previous form)

CHANGES	Item	(a) As Previously Reported	(b) Correct Information	(c) Increase (decrease)–(b) less (a)
	13 Social security wages			
	14 Social security tips			
	15 Social security tax withheld			
	16 Wages, tips, other comp.			
	17 Federal income tax withheld			
	18 Allocated tips			
	19			
	20 Gross annuity, etc. (W-2P)			
	21 Taxable amount (W-2P)			
	22 State wages			
	23 State tax withheld			
	24 Local wages			
	25 Local tax withheld			

Copy 1 for state, city, or local tax department

Form **W-2c** (Rev. 11-87) **Statement of Corrected Income and Tax Amounts**

Department of the Treasury
Internal Revenue Service

1 Year being corrected 19___	2 Employer's use								
3 Form: ☐ W-2 ☐ W-2P ☐ W-2AS ☐ W-2GU ☐ W-2NMI ☐ W-2VI				4 Stat. emp. ☐	De-ceased ☐	Pension plan ☐	Legal rep. ☐	942 emp. ☐	Def'd. comp. ☐	Medicare gov't. emp. ☐	OMB No. 1545-0008 Expires: 10-31-90
5 Employee's correct SSN	6 Employer's SSA number 69-	7 Employer's Federal EIN	8 Employer's state I.D. number								
9 Employee's name, address, and ZIP code		10 Employer's name, address, and ZIP code									
Complete 11 and/or 12 **only** if **incorrect** on the last form you filed. Show **incorrect** item here ▶	11 Employee's **incorrect** SSN	12 Employee's name (as **incorrectly** shown on previous form)									

CHANGES	Item	(a) As Previously Reported	(b) Correct Information	(c) Increase (decrease)–(b) less (a)
	13 Social security wages			
	14 Social security tips			
	15 Social security tax withheld			
	16 Wages, tips, other comp.			
	17 Federal income tax withheld			
	18 Allocated tips			
	19			
	20 Gross annuity, etc. (W-2P)			
	21 Taxable amount (W-2P)			
	22 State wages			
	23 State tax withheld			
	24 Local wages			
	25 Local tax withheld			

Copy B to be filed with employee's FEDERAL tax return

Form **W-2c** (Rev. 11-87) **Statement of Corrected Income and Tax Amounts**

Department of the Treasury
Internal Revenue Service

1 Year being corrected 19___	2 Employer's use								
3 Form: ☐ W-2 ☐ W-2P ☐ W-2AS ☐ W-2GU ☐ W-2NMI ☐ W-2VI				4 Stat. emp. ☐	De-ceased ☐	Pension plan ☐	Legal rep. ☐	942 emp. ☐	Def'd. comp. ☐	Medicare gov't. emp. ☐	OMB No. 1545-0008 Expires: 10-31-90
5 Employee's correct SSN	6 Employer's SSA number 69-	7 Employer's Federal EIN	8 Employer's state I.D. number								
9 Employee's name, address, and ZIP code		10 Employer's name, address, and ZIP code									
Complete 11 and/or 12 **only** if **incorrect** on the last form you filed. Show **incorrect** item here ▶	11 Employee's **incorrect** SSN	12 Employee's name (as **incorrectly** shown on previous form)									

CHANGES	Item	(a) As Previously Reported	(b) Correct Information	(c) Increase (decrease)–(b) less (a)
	13 Social security wages			
	14 Social security tips			
	15 Social security tax withheld			
	16 Wages, tips, other comp.			
	17 Federal income tax withheld			
	18 Allocated tips			
	19			
	20 Gross annuity, etc. (W-2P)			
	21 Taxable amount (W-2P)			
	22 State wages			
	23 State tax withheld			
	24 Local wages			
	25 Local tax withheld			

Copy B to be filed with employee's FEDERAL tax return

Form **W-2c** (Rev. 11-87) **Statement of Corrected Income and Tax Amounts**

Department of the Treasury
Internal Revenue Service

1 Year being corrected 19__	2 Employer's use

3 Form: ☐ W-2 ☐ W-2AS ☐ W-2NMI ☐ W-2P ☐ W-2GU ☐ W-2VI	4 Stat. emp. ☐ De-ceased ☐ Pension plan ☐ Legal rep. ☐ 942 emp. ☐ Def'd. comp. ☐ Medicare gov't. emp. ☐	OMB No. 1545-0008 Expires: 10-31-90

5 Employee's correct SSN	6 Employer's SSA number 69-	7 Employer's Federal EIN	8 Employer's state I.D. number
9 Employee's name, address, and ZIP code		10 Employer's name, address, and ZIP code	
Complete 11 and/or 12 **only** if **incorrect** on the last form you filed. Show **incorrect** item here ▶	11 Employee's **incorrect** SSN	12 Employee's name (as **incorrectly** shown on previous form)	

CHANGES	Item	(a) As Previously Reported	(b) Correct Information	(c) Increase (decrease)–(b) less (a)
	13 Social security wages			
	14 Social security tips			
	15 Social security tax withheld			
	16 Wages, tips, other comp.			
	17 Federal income tax withheld			
	18 Allocated tips			
	19			
	20 Gross annuity, etc. (W-2P)			
	21 Taxable amount (W-2P)			
	22 State wages			
	23 State tax withheld			
	24 Local wages			
	25 Local tax withheld			

Copy C for employee's records

Form **W-2c** (Rev. 11-87) **Statement of Corrected Income and Tax Amounts**

Department of the Treasury Internal Revenue Service

1 Year being corrected 19__	2 Employer's use

3 Form: ☐ W-2 ☐ W-2AS ☐ W-2NMI ☐ W-2P ☐ W-2GU ☐ W-2VI	4 Stat. emp. ☐ De-ceased ☐ Pension plan ☐ Legal rep. ☐ 942 emp. ☐ Def'd. comp. ☐ Medicare gov't. emp. ☐	OMB No. 1545-0008 Expires: 10-31-90

5 Employee's correct SSN	6 Employer's SSA number 69-	7 Employer's Federal EIN	8 Employer's state I.D. number
9 Employee's name, address, and ZIP code		10 Employer's name, address, and ZIP code	
Complete 11 and/or 12 **only** if **incorrect** on the last form you filed. Show **incorrect** item here ▶	11 Employee's **incorrect** SSN	12 Employee's name (as **incorrectly** shown on previous form)	

CHANGES	Item	(a) As Previously Reported	(b) Correct Information	(c) Increase (decrease)–(b) less (a)
	13 Social security wages			
	14 Social security tips			
	15 Social security tax withheld			
	16 Wages, tips, other comp.			
	17 Federal income tax withheld			
	18 Allocated tips			
	19			
	20 Gross annuity, etc. (W-2P)			
	21 Taxable amount (W-2P)			
	22 State wages			
	23 State tax withheld			
	24 Local wages			
	25 Local tax withheld			

Copy C for employee's records

Form **W-2c** (Rev. 11-87) **Statement of Corrected Income and Tax Amounts**

Department of the Treasury Internal Revenue Service

Notice to Employee:

This is a corrected version of the W-2 form checked in item 3. If you have already filed a tax return for the year shown in item 1, you may have to file an amended return if any of the corrections change your tax liability for that year. Contact the Internal Revenue Service (or other taxing authority in the case of Form W-2AS W-2GU, W-2NMI, or W-2VI) for further informati

When you file your return, *attach this correcte statement with the original W-2.* If you have alrea filed a return, attach this W-2c to your amended return.

Notice to Employee:

This is a corrected version of the W-2 form checked in item 3. If you have already filed a tax return for the year shown in item 1, you may have to file an amended return if any of the corrections change your tax liability for that year. Contact the Internal Revenue Service (or other taxing authority in the case of Form W-2AS W-2GU, W-2NMI, or W-2VI) for further informati

When you file your return, *attach this correcte statement with the original W-2.* If you have alrea filed a return, attach this W-2c to your amended return.

1 Year being corrected	2 Employer's use
19___	

3 Form: ☐ W-2 ☐ W-2P ☐ W-2AS ☐ W-2GU ☐ W-2NMI ☐ W-2VI	4 Stat. emp. ☐	De-ceased ☐	Pension plan ☐	Legal rep. ☐	942 emp. ☐	Def'd. comp. ☐	Medicare gov't. emp. ☐	OMB No. 1545-0008 Expires: 10-31-90

5 Employee's correct SSN	6 Employer's SSA number	7 Employer's Federal EIN	8 Employer's state I.D. number
	69-		

9 Employee's name, address, and ZIP code	10 Employer's name, address, and ZIP code

Complete 11 and/or 12 **only** if **incorrect** on the last form you filed. Show **incorrect** item here ▶	11 Employee's **incorrect** SSN	12 Employee's name (as **incorrectly** shown on previous form)

CHANGES	Item	(a) As Previously Reported	(b) Correct Information	(c) Increase (decrease)–(b) less (a)
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	15 Social security tax withheld			
	16 Wages, tips, other comp.			
	17 Federal income tax withheld			
	18 Allocated tips			
	19			
	20 Gross annuity, etc. (W-2P)			
	21 Taxable amount (W-2P)			
	22 State wages			
	23 State tax withheld			
	24 Local wages			
	25 Local tax withheld			

Copy 2 to be filed with employee's state, city, or local income tax return

Form **W-2c** (Rev. 11-87) **Statement of Corrected Income and Tax Amounts**

Department of the Treasury
Internal Revenue Service

1 Year being corrected	2 Employer's use
19___	

3 Form: ☐ W-2 ☐ W-2P ☐ W-2AS ☐ W-2GU ☐ W-2NMI ☐ W-2VI	4 Stat. emp. ☐	De-ceased ☐	Pension plan ☐	Legal rep. ☐	942 emp. ☐	Def'd. comp. ☐	Medicare gov't. emp. ☐	OMB No. 1545-0008 Expires: 10-31-90

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	69-		

9 Employee's name, address, and ZIP code	10 Employer's name, address, and ZIP code

Complete 11 and/or 12 **only** if **incorrect** on the last form you filed. Show **incorrect** item here ▶	11 Employee's **incorrect** SSN	12 Employee's name (as **incorrectly** shown on previous form)

CHANGES	Item	(a) As Previously Reported	(b) Correct Information	(c) Increase (decrease)–(b) less (a)
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	16 Wages, tips, other comp.			
	17 Federal income tax withheld			
	18 Allocated tips			
	19			
	20 Gross annuity, etc. (W-2P)			
	21 Taxable amount (W-2P)			
	22 State wages			
	23 State tax withheld			
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	25 Local tax withheld			

Copy 2 to be filed with employee's state, city, or local income tax return

Form **W-2c** (Rev. 11-87) **Statement of Corrected Income and Tax Amounts**

Department of the Treasury
Internal Revenue Service

1 Year being corrected 19___	2 Employer's use			
3 Form: ☐ W-2 ☐ W-2AS ☐ W-2NMI ☐ W-2P ☐ W-2GU ☐ W-2VI	4 Stat. emp. ☐	De-ceased ☐	Pension plan ☐	Legal rep. ☐	942 emp. ☐	Def'd. comp. ☐	Medicare gov't. emp. ☐	OMB No. 1545-0008 Expires: 10-31-90
5 Employee's correct SSN	6 Employer's SSA number 69-	7 Employer's Federal EIN	8 Employer's state I.D. number	
9 Employee's name, address, and ZIP code	10 Employer's name, address, and ZIP code			
Complete 11 and/or 12 **only** if **incorrect** on the last form you filed. Show **incorrect** item here ▶	11 Employee's **incorrect** SSN	12 Employee's name (as **incorrectly** shown on previous form)		

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	16 Wages, tips, other comp.			
	17 Federal income tax withheld			
	18 Allocated tips			
	19			
	20 Gross annuity, etc. (W-2P)			
	21 Taxable amount (W-2P)			
	22 State wages			
	23 State tax withheld			
	24 Local wages			
	25 Local tax withheld			

Copy D for employer

Form **W-2c** (Rev. 11-87) **Statement of Corrected Income and Tax Amounts**

Department of the Treasury
Internal Revenue Service

1 Year being corrected 19___	2 Employer's use			
3 Form: ☐ W-2 ☐ W-2AS ☐ W-2NMI ☐ W-2P ☐ W-2GU ☐ W-2VI	4 Stat. emp. ☐	De-ceased ☐	Pension plan ☐	Legal rep. ☐	942 emp. ☐	Def'd. comp. ☐	Medicare gov't. emp. ☐	OMB No. 1545-0008 Expires: 10-31-90
5 Employee's correct SSN	6 Employer's SSA number 69-	7 Employer's Federal EIN	8 Employer's state I.D. number	
9 Employee's name, address, and ZIP code	10 Employer's name, address, and ZIP code			
Complete 11 and/or 12 **only** if **incorrect** on the last form you filed. Show **incorrect** item here ▶	11 Employee's **incorrect** SSN	12 Employee's name (as **incorrectly** shown on previous form)		

CHANGES	Item	(a) As Previously Reported	(b) Correct Information	(c) Increase (decrease)–(b) less (a)
	13 Social security wages			
	14 Social security tips			
	15 Social security tax withheld			
	16 Wages, tips, other comp.			
	17 Federal income tax withheld			
	18 Allocated tips			
	19			
	20 Gross annuity, etc. (W-2P)			
	21 Taxable amount (W-2P)			
	22 State wages			
	23 State tax withheld			
	24 Local wages			
	25 Local tax withheld			

Copy D for employer

Form **W-2c** (Rev. 11-87) **Statement of Corrected Income and Tax Amounts**

Department of the Treasury
Internal Revenue Service

Instructions for Preparing Form W-2c

Purpose of Form.—Form W-2c is used by an employer (or other payer, in the case of Form W-2P) to correct errors in previously filed Forms W-2, W-2P, W-2AS, W-2GU, W-2NMI, or W-2VI. Use a separate **Form W-3c**, Transmittal of Corrected Income and Tax Statements, to transmit Forms W-2c for each type of form shown in item 3. Section 218 filers (certain state and local governmental employers) should follow the instructions received from their State Social Security Administrator in preparing corrections for years before 1987.

A single Form W-2c may be submitted without a Form W-3c. When making corrections for more than one employee, however, you must use a Form W-3c unless the forms are only correcting the employees' names or social security numbers (SSN).

Where to File.—Copy A of Form W-2c should be filed with the Social Security Administration (SSA). Correct addresses are on the back of Form W-3c. File the remaining copies of W-2c as noted on the bottom of each form.

How to Complete Form W-2c.—For descriptions of individual items, see the instructions for Forms W-2 and W-2P. Complete items 1–10 as applicable. For items 11–25 (Changes) complete only those items that are being corrected. Otherwise leave blank.

If any line shows a dollar change, and one of the amounts is zero, enter "zero" or "0"—do not leave blank.

Negative amounts in column (c) (decreases) must be bracketed.

Specific Instructions

Item 2—Employer's use.—This is an optional item that employers may use to identify individual forms.

Item 6—Employer's SSA number.—This is a number beginning with "69–" that is assigned to certain state or local governmental employers for use for years before 1987. Also add the L indicator, coverage group and/or PRU number, if these have been assigned to you by SSA.

Item 8—Employer's state I.D. number.—You are not required to complete this item. This number is assigned by the individual states. You may want to complete this item if you use copies of this form for your state returns.

Items 11 and 12.—Complete items 11 and/or 12 only if you wish to correct an employee's SSN or name. If the previously reported money amounts were correct, you do not need to enter them on Form W-2c.

Item 19.—Use this line to correct the amount of taxable fringe benefits or deferred compensation shown in Box 16 of Form W-2, the advance earned income credit payment shown in Box 7 of Form W-2, or the distribution code shown in Box 14 of Form W-2P. Be sure to label the item as "Fringe benefits," the deferred compensation code section, "Advance EIC payment," or "Distribution code."

Items 22 through 25—State or local data.—If your ONLY changes to the original W-2 are to state or local data, DO NOT send the W-2c to SSA.

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue and Social Security laws of the United States. We need it to ensure that taxpayers are complying with these laws and so that we can figure and collect the right amount of tax. You are required to give us this information.

Instructions for Preparing Form W-2c

Purpose of Form.—Form W-2c is used by an employer (or other payer, in the case of Form W-2P) to correct errors in previously filed Forms W-2, W-2P, W-2AS, W-2GU, W-2NMI, or W-2VI. Use a separate **Form W-3c**, Transmittal of Corrected Income and Tax Statements, to transmit Forms W-2c for each type of form shown in item 3. Section 218 filers (certain state and local governmental employers) should follow the instructions received from their State Social Security Administrator in preparing corrections for years before 1987.

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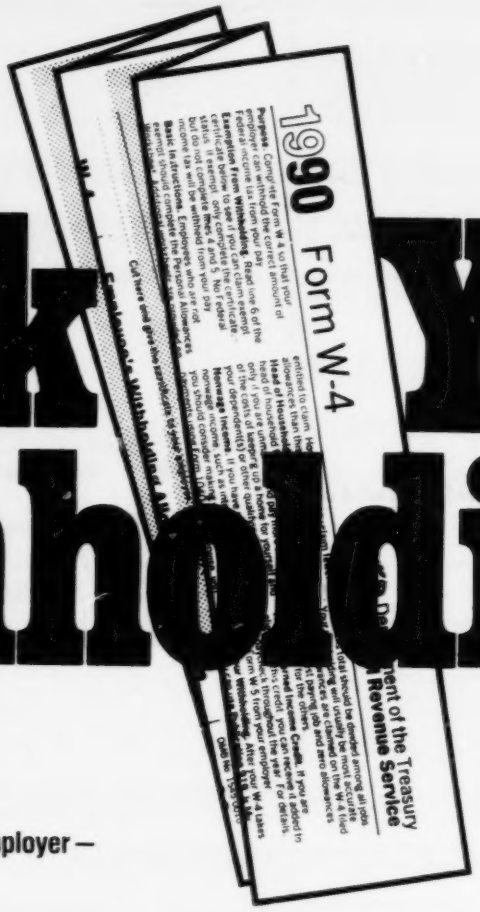
neck Your Withholding!



led Form W-4 with your employer –

✔ **Did you:**
Marry or divorce?
Gain or lose a dependent?

Or,

✔ **Did any of the following change?**
Your nonwage income (interest, dividends, capital gains, etc.)
Your family wage income (more than one job or both spouses work)
Your itemized deductions (if a significant change)

✔ **If you** answered "Yes" to any of these questions or you owed extra tax when you filed your 1989 return, you may need to file a new Form W-4 for 1990. See your employer for a copy of the 1990 Form W-4 or call IRS at 1-800-424-3676.

Now is the time to make next year's taxes less taxing.
Check your withholding.

Employer:
Please post or publish this Bulletin Board Poster so that your employees will see it.
Please indicate where forms and information on this subject are available.

Department of the Treasury
Internal Revenue Service
Publication 213 (Rev. 8-89)

1 Control number 22222 For Paperwork Reduction Act Notice, see separate instructions. OMB No. 1545-0008 For Official Use Only ▶

2 Employer's name, address, and ZIP code

3 Employer's identification number | 4 Employer's state I.D. number

5 Statutory employee | Deceased | Pension plan | Legal rep. | 942 emp. | Subtotal | Deferred compensation | Void

6 Allocated tips | 7 Advance E.I.C. payment

8 Employee's social security number | 9 Federal income tax withheld | 10 Wages, tips, other compensation | 11 Social security tax withheld

12 Employee's name (first, middle, last) | 13 Social security wages | 14 Social security tips

16 (See instr. for Forms W-2, W-2P) | 16a Fringe benefits incl. in Box 10

15 Employee's address and ZIP code | 17 State income tax | 18 State wages, tips, etc. | 19 Name of state

20 Local income tax | 21 Local wages, tips, etc. | 22 Name of locality

Form W-2 Wage and Tax Statement 1989

Copy A For Social Security Administration Dept. of the Treasury—IRS

Do NOT Cut or Separate Forms on This Page

1 Control number 22222 For Paperwork Reduction Act Notice, see separate instructions. OMB No. 1545-0008 For Official Use Only ▶

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Form W-2 Wage and Tax Statement 1989

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Form **W-2 Wage and Tax Statement 1989**

Employee's and employer's copy compared ☐

Copy 1 For State, City, or Local Tax Department

1 Control number		OMB No. 1545-0008		
2 Employer's name, address, and ZIP code		3 Employer's identification number		4 Employer's state I.D. number
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Form **W-2 Wage and Tax Statement 1989**

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Form **W-2 Wage and Tax Statement 1989**
This information is being furnished to the Internal Revenue Service.

Copy B To be filed with employee's FEDERAL tax return Dept. of the Treasury—IRS

1 Control number		OMB No. 1545-0008		
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Form **W-2 Wage and Tax Statement 1989**

This information is being furnished to the Internal Revenue Service

Copy C For EMPLOYEE'S RECORDS

Dept. of the Treasury—IRS

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Form **W-2 Wage and Tax Statement 1989**

This information is being furnished to the Internal Revenue Service.

Copy C For EMPLOYEE'S RECORDS

Dept. of the Treasury—IRS

Notice to Employee:

You must file a tax return if any amount is shown in Box 7, Advance EIC (earned income credit) payment.

File Copy B of this form with your 1989 Federal income tax return. Attach Copy 2 to your state or local return. Keep Copy C for your records. If your name, social security number, or address is incorrect, correct Copies B, C, and 2. Ask your employer to correct your employment record. If your name and number are correct but are not the same as shown on your social security card, you should ask for a new card at any social security office.

If you already filed a return and the information from this W-2 was not included, amend your Form 1040, 1040A, or 1040EZ by filing Form 1040X.

If you expect to owe income tax (after withholding) of $500 or more for 1990, and if you had any income tax liability for 1989, file a new **Form W-4,** Employee's Withholding Allowance Certificate, with your employer to have more tax withheld or file **Form 1040-ES,** Estimated Tax for Individuals, and pay the tax in installments during the year.

If you retired during 1989 or plan to retire soon, you may have to pay tax on your income either by filing Form 1040-ES or by having tax withheld from your pension or annuity. See **Pub. 505,** Tax Withholding and Estimated Tax, for details.

Box 5. If the "Pension plan" box is marked, special limits may apply to the amount of IRA contributions you may deduct on your return. If the "Deferred compensation" box is marked, then the elective deferrals shown in Box 16 (for all employers, and for all such plans to which you belong) is generally limited to $7,313 ($9,500 for certain section 403(b) contracts and $7,500 for section 457 plans). Amounts over that must be included in income.

Caution: *The elective deferral dollar limitation of $7,313 under section 402(g) is subject to change for 1989.*

If there is an amount in Box 16a, you may be able to deduct related expenses; see the instructions for your income tax return.

Credit for Social Security Tax.—If more than one employer paid you wages during 1989 and more than the maximum social security employee tax, railroad retirement (RRTA) tax, or combined social security and RRTA tax was withheld, you may claim the excess as a credit against your Federal income tax. (See your income tax return instructions.) The social security rate of 7.51% includes 1.45% for hospital insurance (medicare) and 6.06% for retirement, survivors, and disability insurance. The "social security tax withheld" amount for certain government employees may show only the 1.45% medicare amount.

Note: *If you are required to file a tax return, you may be assessed a negligence penalty or other sanctions if this income is taxable and you fail to report it.*

Notice to Employee:

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1 Control number		OMB No. 1545-0008	
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		5 Statutory employee ☐ Deceased ☐ Pension plan ☐ Legal rep. ☐ 942 emp. ☐ Subtotal ☐ Deferred compensation ☐ Void ☐	
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Form W-2 Wage and Tax Statement 1989

Employee's and employer's copy compared ☐

Copy 2 To be filed with employee's State, City, or Local income tax return.

1 Control number		OMB No. 1545-0008	
2 Employer's name, address, and ZIP code		3 Employer's identification number	4 Employer's state I.D. number
		5 Statutory employee ☐ Deceased ☐ Pension plan ☐ Legal rep. ☐ 942 emp. ☐ Subtotal ☐ Deferred compensation ☐ Void ☐	
		6 Allocated tips	7 Advance EIC payment
8 Employee's social security number	9 Federal income tax withheld	10 Wages, tips, other compensation	11 Social security tax withheld
12 Employee's name, address, and ZIP code		13 Social security wages	14 Social security tips
		16	16a Fringe benefits incl. in Box 10
		17 State income tax	18 State wages, tips, etc. / 19 Name of state
		20 Local income tax	21 Local wages, tips, etc. / 22 Name of locality

Form W-2 Wage and Tax Statement 1989

Employee's and employer's copy compared ☐

Copy 2 To be filed with employee's State, City, or Local income tax return.

1 Control number		OMB No. 1545-0008	
2 Employer's name, address, and ZIP code		3 Employer's identification number	4 Employer's state I.D. number
		5 Statutory employee ☐ Deceased ☐ Pension plan ☐ Legal rep. ☐ 942 emp. ☐ Subtotal ☐ Deferred compensation ☐ Void ☐	
		6 Allocated tips	7 Advance EIC payment
8 Employee's social security number	9 Federal income tax withheld	10 Wages, tips, other compensation	11 Social security tax withheld
12 Employee's name, address, and ZIP code		13 Social security wages	14 Social security tips
		16	16a Fringe benefits incl. in Box 10
		17 State income tax	18 State wages, tips, etc. / 19 Name of state
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Form W-2 Wage and Tax Statement 1989

Employee's and employer's copy compared ☐

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1 Control number		OMB No. 1545-0008		
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		6 Allocated tips	7 Advance EIC payment	
8 Employee's social security number	9 Federal income tax withheld	10 Wages, tips, other compensation	11 Social security tax withheld	
12 Employee's name, address, and ZIP code		13 Social security wages	14 Social security tips	
		16	16a Fringe benefits incl. in Box 10	
		17 State income tax	18 State wages, tips, etc.	19 Name of state
		20 Local income tax	21 Local wages, tips, etc.	22 Name of locality

Form **W-2 Wage and Tax Statement 1989**

Copy D For employer Dept. of the Treasury—IRS

1 Control number		OMB No. 1545-0008		
2 Employer's name, address, and ZIP code		3 Employer's identification number	4 Employer's state I.D. number	
		5 Statutory employee ☐ Deceased ☐ Pension plan ☐ Legal rep. ☐ 942 emp. ☐ Subtotal ☐ Deferred compensation ☐ Void ☐		
		6 Allocated tips	7 Advance EIC payment	
8 Employee's social security number	9 Federal income tax withheld	10 Wages, tips, other compensation	11 Social security tax withheld	
12 Employee's name, address, and ZIP code		13 Social security wages	14 Social security tips	
		16	16a Fringe benefits incl. in Box 10	
		17 State income tax	18 State wages, tips, etc.	19 Name of state
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Form **W-2 Wage and Tax Statement 1989**

Copy D For employer Dept. of the Treasury—IRS

1 Control number		OMB No. 1545-0008		
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		5 Statutory employee ☐ Deceased ☐ Pension plan ☐ Legal rep. ☐ 942 emp. ☐ Subtotal ☐ Deferred compensation ☐ Void ☐		
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		17 State income tax	18 State wages, tips, etc.	19 Name of state
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Form **W-2 Wage and Tax Statement 1989**

Copy D For employer Dept. of the Treasury—IRS

Instructions for Preparing Form W-2

The 6-part wage and tax statement is acceptable in most states. If you are in doubt, ask your appropriate state or local official. Please make sure that all copies are legible.

Prepare Form W-2 for each of your employees to whom **any** of the following items applied during 1989:

(a) You withheld income tax or social security tax; **or**

(b) You would have withheld income tax if the employee had not claimed more than one withholding allowance or had not claimed exemption from withholding on Form W-4; **or**

(c) You paid $600 or more; **or**

(d) You paid **any amount** for services if you are in a trade or business. Include the cash value of any payment you made that was not in cash; **or**

(e) You made any advance EIC (earned income credit) payments.

By January 31, 1990, give Copies B, C, and 2 to each person who was your employee during 1989. For anyone who stopped working for you before the end of 1989, you may give copies any time after employment ends. If the employee asks for Form W-2, give him or her the completed copies within 30 days of the request or the final wage payment, whichever is later. Send Copy A to the Social Security Administration by February 28, 1990. (For more information, please see Forms 941, 942, W-3, or Circular E. Farmers, see Circular A.)

See separate **Instructions for Forms W-2 and W-2P** for more information on how to complete Form W-2.

Instructions for Preparing Form W-2

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See separate **Instructions for Forms W-2 and W-2P** for more information on how to complete Form W-2.

Form **940-EZ**
Department of the Treasury
Internal Revenue Service

Employer's Annual Federal Unemployment (FUTA) Tax Return

OMB No. 1545-1110

1989

T	
FF	
FD	
FP	
I	
T	

Name (as distinguished from trade name) — Calendar year

If incorrect, make any necessary changes. ▶

Trade name, if any

Address and ZIP code

Employer identification number

Before beginning, follow the chart under "Who Can Use Form 940-EZ" on page 2. If you cannot use Form 940-EZ, you must use Form 940 instead.

A Enter the amount of contributions paid to your state unemployment fund. (See instructions for line A on page 4.) . . . ▶ $

B (1) Enter the name of the state where you have to pay contributions . . . . . ▶

(2) Enter your state reporting number(s) as shown on state unemployment tax return. ▶

Part I Taxable Wages and FUTA Tax

1	Total payments (including payments shown on lines 2 and 3) during the calendar year for services of employees . .		1	
2	Exempt payments. (Explain all exempt payments, attaching additional sheets if necessary.) ▶	Amount paid		
		2		
3	Payments for services of more than $7,000. Enter only amounts over the first $7,000 paid to each employee. Do not include any exempt payments from line 2	3		
4	Total exempt payments (add lines 2 and 3)		4	
5	**Total taxable wages** (subtract line 4 from line 1) . . . . . ▶		5	
6	**FUTA tax.** Multiply the wages on line 5 by .008 and enter here. (If the result is over $100, also complete Part II.) . .		6	
7	Total FUTA tax deposited for the year, including any overpayment applied from a prior year (from your records) . .		7	
8	**Amount you owe** (subtract line 7 from line 6). This should be $100 or less. Pay to IRS . . . . . ▶		8	
9	**Overpayment** (subtract line 6 from line 7). Check if it is to be: ☐ Applied to next return, or ☐ Refunded. . ▶		9	

Part II Record of Quarterly Federal Unemployment Tax Liability (Do not include state liability.) Complete only if line 6 is over $100.

Quarter	First (Jan. 1 – Mar. 31)	Second (Apr. 1 – June 30)	Third (July 1 – Sept. 30)	Fourth (Oct. 1 – Dec. 31)	Total for Year
Liability for quarter					

If you will not have to file returns in the future, write "Final" here (see *Who Must File a Return* on page 2) and sign the return. ▶

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Signature ▶ **Title (Owner, etc.)** ▶ **Date** ▶

For Paperwork Reduction Act Notice, see page 2.

Paperwork Reduction Act Notice.—We ask for this information to carry out the tax laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the correct tax. You are required to give us this information.

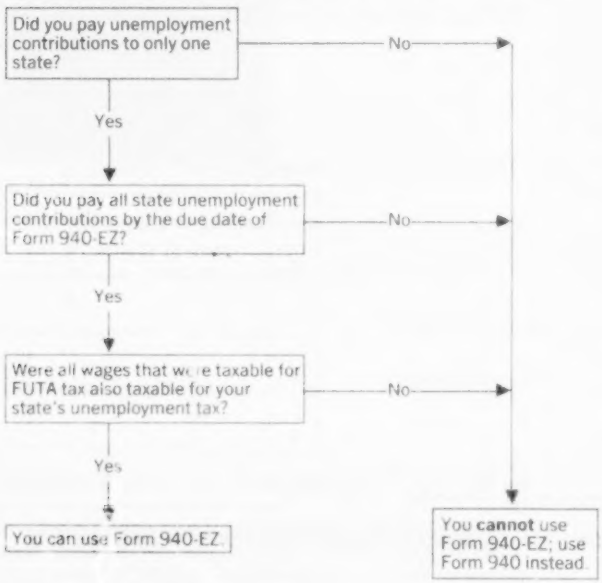
The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	Learning about the law or the form	Preparing and sending the form to IRS
5 hrs., 20 min.	7 min.	26 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to the **Internal Revenue Service,** Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; or the **Office of Management and Budget,** Paperwork Reduction Project (1545-1110), Washington, DC 20503.

New Form 940-EZ.—We have designed this simplified unemployment tax form for use by many employers. Read the next section to see if you qualify to use it.

Who Can Use Form 940-EZ.—You can use Form 940-EZ if: (1) you paid unemployment taxes ("contributions") to only one state; (2) you paid these taxes by the due date of Form 940-EZ; and (3) all wages that were taxable for FUTA tax were also taxable for your state's unemployment tax. Otherwise, use Form 940. For example, if you paid wages to corporate officers (these wages are taxable for FUTA tax) in a state that exempts these wages from its unemployment taxes, you cannot use Form 940-EZ. The chart below will lead you to the right form to use.


Did you pay unemployment contributions to only one state?
No
Yes
Did you pay all state unemployment contributions by the due date of Form 940-EZ?
No
Yes
Were all wages that were taxable for FUTA tax also taxable for your state's unemployment tax?
No
Yes
You can use Form 940-EZ.
You cannot use Form 940-EZ; use Form 940 instead.

General Instructions

Purpose of Form.—The Federal Unemployment Tax Act (FUTA), together with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their jobs. Most employers pay both a Federal and state unemployment tax. Use this form for your annual FUTA tax report. **Only the employer pays this tax.**

Who Must File a Return

General Rule (household and agricultural employers see below).—File a FUTA tax return if either of the following applies:

(1) You paid wages of $1,500 or more in any calendar quarter in 1988 or 1989; or

(2) You had at least one employee for some part of a day in any 20 different weeks in 1988 or 1989.

Count all regular, temporary, and part-time employees. A partnership should not count its partners. If a business changes hands during the year, each employer meeting test (1) or (2) above must file. Neither should report wages paid by the other. Internal Revenue Code section 501(c)(3) organizations do not have to file.

Household Employers.—File a FUTA tax return **ONLY** if you paid cash wages of $1,000 or more in any calendar quarter in 1988 or 1989 for household work in a private home, local college club, or a local chapter of a college fraternity or sorority.

Note: *See* ***Pub. 926,*** *Employment Taxes for Household Employers, for more information.*

Agricultural Employers.—File a FUTA tax return if either of the following applies.

(1) You paid cash wages of $20,000 or more to farmworkers during any calendar quarter in 1988 or 1989; or

(2) You employed 10 or more farmworkers during some part of a day (whether or not at the same time) for at least one day during any 20 different weeks in 1988 or 1989.

Count aliens admitted to the United States temporarily to do farmwork to see if you met either of the above tests. However, wages paid to these aliens are not subject to FUTA tax before 1993.

Completing Form 940-EZ.—If your FUTA tax for 1989 (line 6) is $100 or less, complete only Part I of the form. If your FUTA tax is over $100, complete Parts I and II. See the instructions for Part II for information on FUTA tax deposits.

Filing Hint.—You can help avoid IRS contacts for missing information and delays in processing your return. Do this by making sure you fill in all the lines that apply to you. And, if you are not using a label with Form 940-EZ, be sure you fill in the name lines exactly as they were shown on your **Form SS-4,** Application for Employer Identification Number.

If You Are Not Liable for FUTA Tax.—If you receive Form 940-EZ and are not liable for FUTA tax for 1989, write "Not Liable" across the front and return it to IRS. If you will not have to file returns in the future, write "Final" on the line above the signature line and sign the return.

Due Date.—Form 940-EZ for 1989 is due by January 31, 1990. However, if you deposited on time all tax due, you have 10 more days to file.

Where To File.—

If your principal business, office or agency is located in:	File with the Internal Revenue Service Center at:
Florida, Georgia, South Carolina	Atlanta, GA 39901
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania, Puerto Rico, Virginia, Virgin Islands	Philadelphia, PA 19255
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
California (all other counties), Hawaii	Fresno, CA 93888
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501

If you have no legal residence or principal place of business in any IRS district, file with the Internal Revenue Service Center, Philadelphia, PA 19255.

(Instructions continued on page 4.)

Form **940-EZ**
Department of the Treasury
Internal Revenue Service

Employer's Annual Federal Unemployment (FUTA) Tax Return

OMB No. 1545-1110

1989

EMPLOYER'S COPY

If incorrect, make any necessary changes.

Name (as distinguished from trade name)

Trade name, if any

Address and ZIP code

Employer identification number

Before beginning, follow the chart under "Who Can Use Form 940-EZ" on page 2. If you cannot use Form 940-EZ, you must use Form 940 instead.

A Enter the amount of contributions paid to your state unemployment fund. (See instructions for line A on page 4.) ▶ $

B (1) Enter the name of the state where you have to pay contributions ▶

(2) Enter your state reporting number(s) as shown on state unemployment tax return. ▶

Part I Taxable Wages and FUTA Tax

1	Total payments (including payments shown on lines 2 and 3) during the calendar year for services of employees	1	
2	Exempt payments. (Explain all exempt payments, attaching additional sheets if necessary.) ▶ — Amount paid	2	
3	Payments for services of more than $7,000. Enter only amounts over the first $7,000 paid to each employee. Do not include any exempt payments from line 2	3	
4	Total exempt payments (add lines 2 and 3)	4	
5	**Total taxable wages** (subtract line 4 from line 1) ▶	5	
6	**FUTA tax.** Multiply the wages on line 5 by .008 and enter here. (If the result is over $100, also complete Part II.)	6	
7	Total FUTA tax deposited for the year, including any overpayment applied from a prior year (from your records)	7	
8	**Amount you owe** (subtract line 7 from line 6). This should be $100 or less. Pay to IRS ▶	8	
9	**Overpayment** (subtract line 6 from line 7). Check if it is to be: ☐ Applied to next return, or ☐ Refunded ▶	9	

Part II Record of Quarterly Federal Unemployment Tax Liability (Do not include state liability.) Complete only if line 6 is over $100.

Quarter	First (Jan. 1 – Mar. 31)	Second (Apr. 1 – June 30)	Third (July 1 – Sept. 30)	Fourth (Oct. 1 – Dec. 31)	Total for Year
Liability for quarter					

If you will not have to file returns in the future, write "Final" here (see *Who Must File a Return* on page 2) and sign the return. ▶

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Signature ▶ **Title (Owner, etc.)** ▶ **Date** ▶

Note: *You must keep this copy and a copy of each related schedule or statement for 4 years after the date the tax is due or paid, whichever is later. These copies must be available for inspection by the IRS. See* ***Circular E,*** *Employer's* Tax Guide, and ***Pub. 937,*** *Business Reporting, for more information. Household employers should see Pub. 926.*

Employer's Name, Address, and Identification Number.—Use the peel-off label from the Form 940 mailed to you. If you don't have a label, type or print your name, trade name, address, and employer identification number (EIN) on Form 940-EZ.

See **Pub. 583,** Taxpayers Starting a Business, for details on how to make tax deposits, file a return, etc., if these are due before you get your EIN.

Identifying Your Payments.—When you pay any amount you owe to IRS (line 8) or make Federal tax deposits, write on your check or money order: Your EIN, "Form 940-EZ," and the tax period to which the payment applies. This helps make sure we credit your account properly.

Penalties and Interest.—Avoid penalties and interest by making tax deposits when due, filing a correct return, and paying all tax when due. There are penalties for late deposits and late filing unless you have a good reason. If you file late, attach an explanation to the return. There is also a penalty if you overstate the amount you deposited without a good reason. The penalty is 25% of the overstatement.

There are also penalties for willful failure to pay tax, keep records, make returns, and for filing false or fraudulent returns.

Credit for Contributions Paid Into State Funds.—You get a credit for amounts you pay to a state (including Puerto Rico and the Virgin Islands) unemployment fund by the due date of Form 940-EZ. This credit is reflected in the tax rate (.008) shown on line 6.

"Contributions" are payments that a state requires you, as an employer, to make to its unemployment fund for the payment of unemployment benefits. However, contributions do not include:

- Any payments you deducted or are deductible from your employees' pay.
- Penalties, interest, or special administrative taxes which are not included in the contribution rate the state assigned to you.
- Voluntary contributions you paid to get a lower assigned rate.

Note: *Be sure to enter your state reporting number(s) on line B(2) at the top of the form. We need this to verify your state contributions.*

Special Credit for Successor Employers.—If you are claiming special credit as a successor employer, you must use Form 940.

Amended Returns.—Use a new Form 940-EZ to amend a previously filed Form 940-EZ. Write "AMENDED" at the top of the form, enter the amounts that should have been on the original return, and sign the amended return. Explain why you are amending Form 940-EZ.

If you should have filed Form 940 instead of Form 940-EZ, file the amended return on Form 940. See that form for instructions.

Specific Instructions

You must complete lines A and B and Part I. If your FUTA tax (line 6) is over $100, you must also complete Part II. Please remember to sign the return.

Line A.—Enter the dollar amount of state unemployment contributions. However, if your state has given you a zero percent experience rate, so that there are no required contributions, write "0% rate" in the space.

Part I. Taxable Wages and FUTA Tax

Line 1. Total payments.—Enter the total payments you made to employees during the calendar year, even if they are not taxable. Include salaries, wages, commissions, fees, bonuses, vacation allowances, amounts paid to temporary or part-time employees, and the value of goods, lodging, food, clothing, and noncash fringe benefits. Also include the amount of tips reported to you in writing by your employees. Enter the amount before any deductions.

How the payments are made is not important to see if they are wages. Thus, you may pay wages for piecework or as a percentage of profits. You may pay wages hourly, daily, weekly, monthly, or yearly. You may pay wages in cash or some other way, such as goods, lodging, food, or clothing. For items other than cash, use the fair market value when paid.

Line 2. Exempt payments.—"Wages" and "employment" for FUTA purposes do not include every payment and every kind of service an employee may perform. In general, payments that are not wages and payments for services that are not employment are not subject to tax. You may deduct these payments from total payments only if you explain them on line 2.

Enter such items as the following:

(1) Agricultural labor, if you didn't meet either of the tests in *Agricultural Employers* on page 2.

(2) Benefit payments for sickness or injury under a worker's compensation law.

(3) Household service if you did not pay cash wages of $1,000 or more in any calendar quarter in 1988 and 1989.

(4) Certain family employment.

(5) Certain fishing activities.

(6) Noncash payments for farmwork or household services in a private home that are included on line 1. Only cash wages to these workers are taxable.

(7) Value of certain meals and lodging.

(8) Any other exempt service or pay.

For more information, see **Circular E,** Employer's Tax Guide.

Line 3.—Enter the total amounts over $7,000 you paid each employee. For example, if you have 10 employees to whom you paid $8,000 each during the year, enter $80,000 on line 1 and $10,000 on line 3. Do not include any exempt payments from line 2 in figuring the $7,000.

Part II.—Record of Quarterly Federal Unemployment Tax Liability

Complete this part only if your FUTA tax on line 6 is over $100. To figure your FUTA tax liability, multiply by .008 that part of the first $7,000 of each employee's annual wages you paid during the quarter. Enter the result in the space for that quarter.

Your total liability must equal your total tax. If not, you may be charged a failure to deposit penalty figured on your average liability.

Record your liability based on when you pay the wages, not on when you deposit the tax. For example, assume that you pay wages on March 29 and your FUTA tax liability on those wages is $200. You deposit the $200 by April 30. You would include that $200 in the first quarter, not the second.

Depositing FUTA Tax.—Generally, FUTA taxes are deposited quarterly. If your liability for any of the first 3 quarters of 1989 (plus any undeposited amount of $100 or less from any earlier quarter) is over $100, deposit it by the last day of the month after the end of the quarter. If it is $100 or less, carry it to the next quarter; a deposit is not required. If your liability for the 4th quarter (plus any undeposited amount from any earlier quarter) is over $100, deposit the entire amount by January 31, 1990. If it is $100 or less, you can either make a deposit or pay it with your Form 940-EZ by January 31.

Note: *The total amount of all deposits must be shown on line 7.*

If you deposited the right amounts, following these rules, the amount you owe with Form 940-EZ will never be over $100.

Deposit FUTA tax in an authorized financial institution or the Federal Reserve bank for your area. To avoid a possible penalty, do not mail deposits directly to IRS. Records of your deposits will be sent to IRS for crediting to your business accounts. See *Identifying Your Payments* above.

You must use **Form 8109,** Federal Tax Deposit Coupon, when making each tax deposit. IRS will send you a book of deposit coupons when you apply for an EIN. Follow the instructions in the coupon book. If you don't have coupons, see Circular E.

1989

Department of the Treasury
Internal Revenue Service

Instructions for Forms W-2 and W-2P

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The time needed to complete and file these forms will vary depending on individual circumstances. The estimated average time is 28 minutes for Form W-2 and 18 minutes for Form W-2P. If you have comments concerning the accuracy of these time estimates or suggestions for making these forms more simple, we would be happy to hear from you. You can write to the **Internal Revenue Service,** Washington, DC 20224, Attention: IRS Reports Clearance Officer TR:FP; or the **Office of Management and Budget,** Paperwork Reduction Project (1545-0008), Washington, DC 20503.

Changes You Should Note:

- New rules apply to amounts you pay your employees for business expenses for tax years beginning after December 31, 1988. See the instructions for Boxes 10, 13, and 16 for how to report employee business expenses on Form W-2.
- Changes have been made to the law for computing the includible excess benefits under IRC section 89. IRS will provide additional guidance concerning these provisions.
- For 1989, there is a simplified method that can be used to calculate the taxable amount of annuity payments. See the instructions on page 4 for Box 10 of Form W-2P.
- The codes for Box 14 on Form W-2P have been revised. See the instructions on page 4 for Box 14 of Form W-2P.

General Instructions

(Section references are to the Internal Revenue Code, unless otherwise noted.)

Who Must File Forms W-2 and W-2P.—

(1) Form W-2, Wage and Tax Statement.—To be filed by employers. (See **Circular A,** Agricultural Employer's Tax Guide, or **Circular E,** Employer's Tax Guide. Household employers, see Form 942 instructions.)

(2) Form W-2P, Statement for Recipients of Annuities, Pensions, Retired Pay, or IRA Payments.—To be filed by employees' trusts or funds; Federal, state, or local government systems; life insurance companies; and other payers who make such payments.

When to File.—File Forms W-2 and W-2P with accompanying **Forms W-3,** Transmittal of Income and Tax Statements, by February 28, 1990.

If you need an extension of time to file Forms W-2, see the Instructions for Form W-3 under "When To File."

Where to File.—See Form W-3 for instructions.

Calendar Year Basis.—You must base entries on Forms W-2 and W-2P on a calendar year.

Taxpayer Identification Numbers.—We use these numbers to check the payments you report against the amounts shown on the employees' tax returns. **When you prepare Forms W-2 or W-2P, be sure to show the right social security number on the forms, or on magnetic media.**

Persons in a trade or business use an employer identification number (00-0000000). This includes employee trusts, retirement systems, and so forth. Individuals use a social security number (000-00-0000). When you list a number, please separate the nine digits properly to show the kind of number.

Sole proprietors who are payers should show their employer identification number on the statements they prepare. But if you prepare a statement showing payment to a sole proprietor, give the proprietor's social security number in Box 8 of Form W-2 or Form W-2P.

Please show the full name, address, and identification number of the payer and the recipient on the form. If you made payments to more than one individual, show on the first line **ONLY** the name of the recipient whose number is on the statement. Show the other names on the second line. If the recipient is **NOT** an individual and the name runs over the first line, you may continue on the second and following lines.

Statements to Income Recipients.—

Form W-2 Recipients.—Generally, give statements to employees by January 31, 1990. If employment ends before December 31, 1989, you may give copies any time after employment ends. If the employee asks for Form W-2, give him or her the completed copies within 30 days of the request or the final wage payment, whichever is later.

Form W-2P Recipients.—Generally, you should give statements to income recipients by January 31, 1990.

You may give statements to income recipients on government-printed official forms or on privately printed substitute forms.

Be sure that the statements you provide to recipients are clear and legible.

A Revenue Procedure titled "Specifications for Private Printing of Forms W-2, W-2P, and W-3" and reprinted as **Pub. 1141,** explains the format that must be used on all substitute paper forms. You can get a copy by calling the IRS Forms Distribution Center at 1-800-424-FORM.

Corrections.—Use **Form W-2c,** Statement of Corrected Income and Tax Amounts, to correct errors on previously filed Forms W-2 and W-2P. Use **Form W-3c,** Transmittal of Corrected Income and Tax Statements, to transmit the W-2c forms to the Social Security Administration (SSA). Instructions are on the forms. If an employee (or recipient) loses a statement, write "REISSUED STATEMENT" on the new copy, **but do not send Copy A of the reissued statement to SSA.**

Sick Pay.—If you had employees who received sick pay in 1989 from an insurance company or other third-party payer, and the third party notified you of the amount of sick pay involved, you must report the following on the employees' Forms W-2:

(a) in Box 9, the amount (if any) of income tax withheld from the sick pay by the third-party payer;

(b) in Box 10, the amount the employee must include in income;

(c) in Box 11, the employee social security tax withheld by the third-party payer;

(d) in Box 13, the amount of sick pay that is subject to employer social security tax; and

(e) in Box 16, the amount (if any) not includible in income because the employee contributed to the sick pay plan.

You can include these amounts on the Forms W-2 you issue the employees showing wages, or you can give the employees a separate Form W-2 and state that the amounts are for third-party sick pay. In either case, you must show in Box 21 of Form W-3 the total amount of income tax withheld by third-party payers, even though the amounts are includible in Box 9.

Magnetic Media Reporting.—You may be required to file Forms W-2 and W-2P on magnetic media. If you file 250 or more Forms W-2 or W-2P, you must report on magnetic media unless you have been granted a waiver by the IRS. You can get magnetic media reporting specifications at most Social Security Administration (SSA) offices or you may write to the Social Security Administration, P.O. Box 2317, Baltimore, MD 21235, Attn: Magnetic Media Coordinator.

Note: *If you file on magnetic media, do not file the same returns on paper.*

Penalties.—You may be assessed a $50 per document penalty if you:

- fail to file a timely Form W-2 with SSA or give the employee a copy;
- fail to file on magnetic media, if required; or
- fail to file paper forms with SSA that are machine readable.

There is also a penalty if you fail to include correct information on a statement.

If you fail to file a timely Form W-2P, you may be assessed a $25 per day penalty, up to $15,000 ($50 per failure for IRA information reporting).

How to Complete Form W-2

Copy A of Forms W-2 and W-2P is printed with three forms to an unperforated page. Send the whole page even if one or two of the forms are blank or void. If you are sending 42 or more Forms W-2, please show subtotals on every 42nd form for the preceding 41 forms to permit checking the transmittal totals. Do not subtotal items of 41 or less.

Since this form is processed by optical scanning machines, please type the entries, if possible, using black ink. Please do not make any erasures, whiteouts, or strikeovers on Copy A. Also, do not use script type. **Make all dollar entries without the dollar sign but with the decimal point (000.00).**

If possible, please file Forms W-2 and W-2P either alphabetically by employees' last name or numerically by employees' SSN. This will help the Social Security Administration locate specific forms if there is a problem processing your submission.

The instructions below are for boxes on Form W-2. If an entry does not apply, leave it blank.

Box 1—Control number.—You may use this box to identify individual Forms W-2. *You do not have to use this box.*

Box 3—Employer's identification number.—Show the number assigned to you by IRS (00-0000000). This should be the same number that you used on your Federal employment tax returns (Forms 941, 942, 943). Do not use a prior owner's number.

Box 4—Employer's state I.D. number.—You do not have to complete this box, but you may want to if you use copies of this form for your state return. The number is assigned by the individual states.

Box 5.—Check the boxes that apply.

Statutory employee.—Check this box for statutory employees whose earnings are subject to social security tax but **NOT** subject to Federal income tax withholding. (See Circular E for more information on statutory employees.)

Deceased.—Check this box if the employee is now deceased.

Pension plan.—Check this box if the employee was an active participant (for any part of the year) in a retirement plan (including a simplified employee pension (SEP) plan) maintained by you. See IRS Notice 87-16, 1987-1 C.B. 446, for definition of an active participant.

Legal representative.—Check this box when the employee's name is the only name shown but is shown as a trust account (e.g., John Doe Trust), or another name is shown in addition to the employee's name and the other person or business is acting on behalf of the employee.

Representatives are identified by words such as "custodian," "parent," or "attorney"; sometimes the employee is identified as a minor, child, etc. Do **NOT** check this box if the address is simply in care of someone other than the employee (John Doe, c/o Jane Smith).

942 employee.—For household employers only. See Form 942 instructions for information on when to check this box.

Subtotal.—Do not subtotal if you are submitting 41 or less Forms W-2 or W-2P. If you are submitting **42 or more Forms W-2 or W-2P**, please give subtotal figures for every 41 individual forms. Check the "Subtotal" box on the form that shows the subtotal dollar amounts for the preceding 41 forms. Void statements are counted in order with good statements (*but do not include the money amounts from the void statements in the subtotal figures*). Subtotal statements should always be the last completed form on a page. The subtotal amounts to be shown are:

Form W-2—Boxes 6, 7, 9, 10, 11, 13, and 14

Form W-2P—Boxes 9, 10, and 11

Example: *An employer with Forms W-2 for 86 employees should show a subtotal on the 42nd statement, the 84th statement (showing the subtotal for statements 43 through 83), and the 89th statement (showing the subtotal for statements 85 through 88).*

Deferred compensation.—Check this box if you made contributions on behalf of the employee to a section 401(k), 403(b), 408(k)(6), 457, or 501(c)(18)(D) retirement plan. See also instruction "(d)" under Box 16.

Void.—Put an X in this square when an error has been made. **(Be sure the amounts shown on void forms are NOT included in your subtotals.)**

Box 6—Allocated tips.—If you are a large food or beverage establishment, show the amount of tips allocated to the employee. (See the instructions for **Form 8027,** Employer's Annual Information Return of Tip Income and Allocated Tips.) Do **NOT** include this amount in Box 10 (Wages, tips, other compensation) or Box 14 (Social security tips).

Box 7—Advance EIC payment.—Show the total amount paid to the employee as advance earned income credit payments.

Box 8—Employee's social security number.—Give the number shown on the employee's social security card. If the employee does not have a number, he or she should apply for one at any SSA office.

Box 10—Wages, tips, other compensation.—Show in Box 10, before any payroll deductions, the following items:

(1) Total wages paid;

(2) Total noncash payments (including fringe benefits);

(3) Total tips reported;

(4) All other compensation (including certain scholarships and fellowship grants and payments for moving expenses.) Other compensation is amounts that you pay your employee from which Federal income tax is not withheld. If you prefer you may show other compensation on a separate Form W-2; and

(5) Reimbursements for employee business expenses as follows:

Show in Box 10 the ***total*** *reimbursements if:*

- The employee does not account to you (i.e., furnish receipts or other evidence) for those expenses; or
- You advance an amount to your employee for business expenses and do not require the employee to return any amounts he or she does not use for business expenses. (The same is true if the employee does not return the amounts, even if you require it.)

Show in Box 10 ***part*** *of the reimbursements (as explained below) if:*

You reimburse your employee a per diem or other fixed allowance that is similar in form to an allowance specified by the Federal government **AND** the amount exceeds the government specified rates (that is, the standard mileage rate for auto expenses, and

government per diem rate for travel away from home). In this case show only the portion of the reimbursement that is **more than** that allowed under the government specified rates. (In Box 16, show the portion of the reimbursement that is equal to the amounts allowed under the government specified rates. See the instructions for Box 16.)

Do not include in Boxes 10 and 13, employee business expense reimbursements if the amounts are less than or equal to the government specified rates and the employee established the time, place and business purpose of the expense.

IRS will issue further guidance concerning these provisions, including the government specified rates.

Note: *Payments to statutory employees, that are subject to social security tax but not subject to Federal income tax withholding, must be shown in Box 10 as other compensation. (See Circular E for definition of a statutory employee.)*

Box 11—Employee social security tax withheld.—Show the total employee social security tax (not your share) deducted and withheld or paid by you for the employee. (But if there was an adjustment in 1989 to correct the tax for a prior year, enter the amount withheld in 1989 increased by the adjustment for an overcollection or decreased by the adjustment for an undercollection.)

Example: *Employee A earned $26,000 in 1988. You withheld $1,852.60 in employee social security taxes. You should have withheld $1,952.60 ($26,000 x 7.51%). To correct this, you withheld extra tax in 1989 until you made up the $100. At the end of 1989 your books show $2,052.60 withheld ($1,952.60 ($26,000 x 7.51%) plus $100 to make up the 1988 error). To show the correct tax withheld for 1989, subtract the $100 from $2,052.60 and show $1,952.60 in Box 11 of Form W-2. Please note: You must file* ***Form 941c****, Statement to Correct Information Previously Reported on the Employer's Federal Tax Return, with your* ***Form 941****, Employer's Quarterly Federal Tax Return, in the quarter you find the error and issue the employee a Form W-2c for 1988.*

Box 12—Employee's name.—Enter the name as shown on the employee's social security card. If the name has changed, have the employee get a corrected card from any SSA office. Use the name on the original card until you see the corrected one.

Box 13—Total social security wages.—Show the total wages paid (before payroll deductions) subject to employer social security tax (but **NOT** including social security tips and allocated tips). Generally, noncash payments are considered wages. Include employee business expenses reported in Box 10. Also, include contributions to certain qualified cash or deferred compensation arrangements, even though the contributions are not includible in Box 10 as wages, tips, and other compensation. (See Circular E for more information.) Include any employee social security tax and employee state unemployment compensation tax you paid for your employee rather than deducting it from wages (see Revenue Procedure 81-48, 1981-2 C.B. 623, for details). The total of Boxes 13 and 14 should not be more than $48,000 (the maximum social security wage base for 1989).

Box 14—Social security tips.—Show the amount the employee reported even if you did not have enough employee funds to collect the social security tax for the tips. When tips and wages subject to employee social security taxes amount to $48,000 **do NOT** show any additional tips in this box. But show all tips reported in Box 10 along with wages and other compensation.

Box 15—Employee's address and ZIP code.—This box has been combined with Box 12 (employee's name) on all copies except Copy A to allow employees' copies to be mailed in a window envelope or as a self-mailer.

Box 16—Employer's use.—Complete and label this box if (a), (b), (c), (d), (e), (f), or (g) applies.

(a) You did **not** collect employee social security tax on all the employee's tips. Show the amount of tax that you could not collect because the employee did not have enough funds from which to deduct it. Do not include this amount in Box 11.

(b) You provided your employee more than $50,000 of group-term life insurance. Show the cost of coverage over $50,000. Also include it in Box 10 and Box 13.

(c) You are reporting sick pay. Show the amount of any sick pay **NOT** includible in income because the employee contributed to the sick pay plan. Label it as nontaxable. If you issue a separate Form W-2 for sick pay, use Box 16 to label the Form W-2 as "Sick pay."

(d) You made contributions to a section 401(k) cash or deferred arrangement, to a section 403(b) salary reduction agreement to purchase an annuity contract, to a section 408(k)(6) salary reduction SEP, to a section 457 deferred compensation plan for state or local goverment employees, or to a section 501(c)(18)(D) tax-exempt organization plan. Check the "Deferred compensation" checkbox in Box 5, enter the total elective deferral (including any excess) in Box 16, and label it "401(k)," "403(b)," etc.
Note: *Beginning in 1989 the section 457 dollar limitation should be reduced by contributions made to certain other deferred compensation plans. (See section 457(c)(2).)*

(e) You are a Federal, state, or local agency with employees paying the 1.45% medicare portion of the social security tax. For these employees, write "Medicare qualified government employment" in Box 16, and show the social security wages and 1.45% tax withheld in Boxes 13 and 11, respectively.

(f) You made excess "golden parachute" payments to certain key corporate employees. If the excess payments are considered wages, the 20% excise tax is treated as income tax withholding. Include this tax in Box 9 and identify the amount of tax as "EPP" in Box 16.

(g) You reimbursed your employee a per diem or other fixed allowance that is similar in form to an allowance specified by the Federal government **AND** that amount exceeds the government specified rates (that is, the standard mileage rate for auto expenses, and the government per diem rate for travel away from home). In this case show in Box 16 the portion of the reimbursement that is equal to the amounts allowed under the government specified rates. Label the amount "EBE" (for employee business expenses). (In Box 10, show the portion of the reimbursement that is **more than** that allowed under the government specified rates. See the instructions for Box 10.)

Do **not** include any employee business expense reimbursement in Box 16 if the total reimbursement is less than or equal to the amounts allowed under government specified rates.

If more than two items need to be reported in Box 16, you may use a separate Form W-2 or a substitute Form W-2 to report the additional items. If you issue multiple Forms W-2, do **NOT** report the same Federal tax data to the Social Security Administration (SSA) on more than one Copy A. If you use a substitute Form W-2 the form must meet the requirements of **Pub. 1141,** Specifications for Private Printing of Forms W-2, W-2P, and W-3.

If none of the above apply, you may use Box 16 for any information you want to give the employee. Examples are union dues or health insurance premiums deducted, moving expenses paid, or educational assistance payments.

Box 16a—Fringe benefits included in Box 10.—Show the total value of the taxable fringe benefits included in Box 10 as other compensation. If you provided a vehicle and included 100% of the value in the employee's income, you must separately report this value to the employee in Box 16a or on a separate statement so the employee can compute the value of any business use of the vehicle.

Boxes 17 through 22—State or local income tax information.—You may use these to report state or local income tax information. You do not have to use them. But you may want to show the amounts on Copy A if you use copies of this form for your state or local tax returns or as recipients' statements.

How to Complete Form W-2P

The instructions below are for Form W-2P. If an entry does not apply, leave it blank. Use this form to report retirement payments other than total distributions that close an account. Examples are pensions, retired or retainer pay, annuities under commercial, individually purchased contracts, payments from individual retirement accounts or individual retirement annuities, loans treated as distributions under section 72(p), and PS 58 costs. If distributions paid to someone for the year are less than $1, a Form W-2P need not be filed for that person. Total distributions generally are reported on **Form 1099-R,** Total Distributions from Profit-Sharing, Retirement Plans, Individual Retirement Arrangements, Insurance Contracts, etc.

For treatment of repayments by recipients of erroneous pension benefits, see Circular E, Employer's Tax Guide.

Use Form W-2 to report payments from which you withheld social security tax.

Do **NOT** file Form W-2P for the following cases: (a) You paid retirement benefits that are exempt from tax such as Veterans Administration payments; (b) You made payments as a fiduciary, filed Form 1041, and gave each beneficiary a Schedule K-1 (Form 1041); or (c) You made total distributions reported on Form 1099-R.

Box 1—Control number.—You may use this to identify individual Forms W-2P. *You do not have to use this box.*

Box 3—Payer's Federal identification number.—Show the number assigned to you by the IRS (00-0000000). The payer or plan administrator must file using the same number for the payer, used to deposit any tax withheld and to file a quarterly withholding tax return (Form 941, etc.)

Box 4—Payer's state I.D. number.—You do not have to complete this box, but you may want to if you use copies of this form for your state return. The number is assigned by the individual states.

Boxes 5 and 6—State income tax withheld and name of state.—You may use these to report state and local tax information if you use copies of this form for your state returns or as recipients' statements.

Box 7.—Check the boxes that apply.

Taxable amount (Tax amt) ***NOT*** *determined.*—Check this box if you are not able to figure the taxable amount of the annuity, pension, retirement pay, or IRA payment to report in Box 10. See the instructions for Box 10 below for information on the new simplified method for figuring the taxable amount of annuity payments.

Deceased.—Check this box if the recipient is now deceased.

Legal representative.—Check this box when the recipient's name is the only name shown but it is shown as a trust account (e.g., John Doe Trust), or when another name is shown as well as the recipient's name and the other person or business is acting on behalf of the recipient.

Representatives are identified by words such as custodian, parent, or attorney; sometimes the recipient is identified as a minor, child, etc. Do **NOT** check this box if the address is simply in care of someone other than the recipient (such as John Doe c/o Jane Smith).

Subtotal.—If you are submitting **42 or more Forms W-2P**, please give subtotal figures for every 41 individual forms. See the W-2 instructions for Box 5 for details.

Void.—Put an X in this square when an error has been made. Forms W-2P should have no erasures, whiteouts, or strikeovers on Copy A. **(Be sure the amounts shown on void forms are NOT included in your subtotals.)**

Box 8—Recipient's social security number.— Give the number shown on the recipient's social security card. If the person does not have a number, he or she should apply for one at any SSA office.

Box 9—Gross annuity, pension, retired pay, or IRA payment.—Show the total amount of the distribution before income tax or other deductions were withheld. Do not include amounts exempt from tax as workmen's compensation under section 104. Include current insurance premiums (including "PS 58" costs) paid by the trustee or custodian, and loans treated as distributions under section 72(p).

Box 10—Taxable amount.—Show the amount the recipient should include in income (including "PS 58" costs). This often is the same as in Box 9. You must make every effort to obtain the information necessary to compute the taxable amount.

If you made periodic distributions from a section 401(a), 403(a), or 403(b) pension plan and the annuity starting date is after July 1, 1986, you may be able to use a simplified method to compute the taxable amount. See Notice 88-118, 1988-47 I.R.B. 9, for details.

If you do not have the facts you need to figure the taxable amount, you may have to leave this box blank and check "Tax amt not determined" in Box 7.

For new rules on reporting the distribution of excess deferrals, excess contributions, and excess aggregate contributions, see IRS Notice 87-77, 1987-2 C.B. 385 and Notice 88-33, 1988-1 C.B. 513.

Generally, you are not required to compute the taxable amount of an IRA. However, in the case of a distribution by a trust representing CDs redeemed early, report the net amount distributed.

Box 11.—Federal income tax withheld.

Box 12—Recipient's name.—Enter the name as shown on the recipient's social security card. If the name has changed, have the person get a corrected card from any SSA office. Use the name shown on the original card until you see the corrected one.

Box 13.—You may use Box 13 and the space below Boxes 13 and 14 for any other information that you want to give the recipient.

Box 14—Distribution code.—This box is used to identify distributions that may have special tax consequences. Use it to identify any distributions that are not normal retirement distributions. If you are reporting more than one kind of distribution, use a separate Form W-2P for each distribution code. The code is a four-digit number starting with 555. The fourth digit identifies the type of distribution: 1—Premature distribution (as defined in section 72(q), (t), or (v) other than codes 2, 3, 4, 8, P, or D); 2—Rollover (use this code only if the participant has informed you that the distribution will be rolled over and only if no other code applies.); 3—Disability; 4—Death (includes payments to a beneficiary); 6—Other (including a normal distribution); 7—Normal IRA or SEP distribution; 8—Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 1989; 9—PS 58 costs (if a total distribution was not made during the year); P—Excess contributions plus earnings/excess deferrals taxable in 1988; D—Excess contributions plus earnings/excess deferrals taxable in 1987. (For example, Code 5553 is for disability.)

Box 15.—See Box 15, Form W-2 instructions.

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